

GST Programme Level 1 (Intake 2/2022)

Programme Objective:

- Provides a firm foundation in GST concepts and the Singapore GST Act
- Analysis of GST obligations and GST treatment of practical cases will be discussed

Admission Requirement:

- Programme is recommended for participants with little or no knowledge in GST

Dates

Topic	Trainer	Dates
Topic 1: Basic Concept of GST <ul style="list-style-type: none"> • Introduction and Overview of GST • Scope of Tax and Supplies • Input Tax and Fringe Benefits • Exempt Supplies 	Mr Jiang Hai Tax Director Deloitte Tax Solutions Pte Ltd	21 Sep 22 (PM) 2.00 p.m. to 5.30 p.m. <i>Participants are required to complete the requisite online topics and quizzes prior to this online session.</i>
Topic 2: GST Administration <ul style="list-style-type: none"> • Registration & De-registration • Records, Tax Invoices & Receipts and Comptroller's Power • Return, Payment and Assessment • Objection and Appeals; Offences and Penalties 	Ms Chin Hin Hin Manager, GST Division Inland Revenue Authority of Singapore	27 Sep 22 9.00 a.m. to 3.00 p.m. <i>Participants are required to complete the requisite online topics and quizzes prior to this online session.</i>
Topic 3: Imports and Exports <ul style="list-style-type: none"> • Imports of Goods • Imports of Services • Zero-Rating Reliefs • Other GST Schemes 	Ms Anna Poh Tax Specialist (Accredited), GST Division Inland Revenue Authority of Singapore	26 Sep 22 9.00 a.m. to 3.00 p.m. <i>Participants are required to complete the requisite online topics and quizzes prior to this online session.</i>
Overview of Singapore Tax Regime (non-examinable topic) <ul style="list-style-type: none"> • Introduction to public finance in Singapore • Policy formulation process • Taxation in Singapore: History & Policy • Introduction to Various Taxes in Singapore • Role of Ministry of Finance and Inland Revenue Authority of Singapore • Trends and Challenges in Administration 	Esther Lau Manager Inland Revenue Authority of Singapore	Asynchronous Session Participants will be given access to view the recorded session in Canvas from 31 Aug 2022

Note:

- This is a blended learning course. Participants are required to complete the requisite online topics and quizzes prior to the 1.5-day sessions with trainers. Attendance at the sessions is compulsory.
- Participants are given access to the e-Learning materials on the Learning Management System, Canvas from 31 Aug 2022 to 31 Oct 2022.
- All classes will be conducted online via Zoom.
- Recording of the online training by Tax Academy (TA) is a requirement by SkillsFuture Singapore (SSG) for audit purposes. Participants are also required to turn on their video cameras for the recording.
- Programme qualifies for a total of 23 CPE hours including the e-Learning component.

Course Fees**\$818.55 (incl GST)**

- *Fees include course materials and written examination fee for first sitting.*
- *The same course fee applies for participants who opt out of the examination.*
- *Overseas participants who in their business capacity belong overseas and are sponsored by overseas employers, will pay SGD765, excluding GST.*
- *Self-funded individuals may apply for SkillsFuture Credit claim and Union Training Assistance Programme (UTAP) funding, subject to the respective conditions.*

NOTE: Please ensure that you have read and understood the [Terms and Conditions](#) for courses before you register.

Written Examination

- Participants must achieve at least 60% attendance to take the written examination. Participants will be awarded a certificate of achievement with a grading.
- GST Act and Regulations will be allowed into the examination hall as reference. Copies of the GST Act can be downloaded from the AGC Singapore website: <http://sso.agc.gov.sg>. All GST Act from other publications (including CCH & Lexis Nexis) will not be allowed into the examination hall.
- Please refer to the exam format and marks allocation for each question below:

Question	Topic	Weightage
1.	Topic 1: Basic Concept of GST	35 marks
2.	Topic 2: GST Administration	30 marks
3.	Topic 3: Imports and Exports	35 marks
	Total weightage	100 marks

Date: 17 October 2022
 Time: 10 a.m. to 12 p.m.
 Venue: To be Confirmed