

GST Programme Level 2 (Intake 2/2022)

Programme Objective:

- To develop an in-depth understanding on GST rules and applications
- To appreciate the different GST treatment and application of the GST rules for the different industries

Admission Requirement:

- Participants have completed Tax Academy's GST Programme Level 1 and have 1-2 years' of relevant working experience in taxation

Dates

| Topic | Trainer | Dates & Venue |
|--|---|--|
| Concepts & Applications (Module 1) <ul style="list-style-type: none"> • In-depth Concepts & Applications • Input Tax Recovery • Cross-Border Transactions and the Digital Economy | Mr Yeo Kai Eng Partner, Ernst & Young LLP Ms Yap Mei Mei Group Tax Specialist, GST Division Inland Revenue Authority of Singapore | 1, 8 & 9 Sep 2022 9.00 a.m. to 5.30 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room |
| Financial Sector & Services (Module 2) <ul style="list-style-type: none"> • Banks & Merchant Banks/ Futures • Stockbroking & Insurance (includes deemed Input Tax on insurance cash payments) • Fund Management & Trust Services | Ms Wong Sze Teen Group Tax Specialist, GST Division Inland Revenue Authority of Singapore | 12 & 13 Sep 2022 9.00 a.m. to 12.30 p.m. Via Zoom |
| Real Estate & Construction (Module 3) <ul style="list-style-type: none"> • Introduction to Construction Industry • GST Treatment of Construction Services and Materials, Deposits and Damages • GST Treatment of supplies in the Real Estate Industry • GST Treatment of Management Fund and Sinking Fund | Ms Lyu Choon Yan Manager, GST Division Inland Revenue Authority of Singapore | 15 Sep 2022 9.00 a.m. to 5.30 p.m. Via Zoom |
| Manufacturing & Specific Issues concerning Imports & Exports (Module 4) <ul style="list-style-type: none"> • Overview of the Manufacturing Industry & its GST treatment • Specific issues concerning Imports | Ms Natasha Dohadwala Group Tax Specialist, GST Division Inland Revenue Authority of Singapore | 14 Sep 2022 9.00 a.m. to 5.30 p.m. Via Zoom |

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| & Exports <ul style="list-style-type: none"> Challenges faced by the importers and exporters | | |
| Various Service Sectors (Module 5) <ul style="list-style-type: none"> Logistics Telecommunication Voluntary Welfare Organisations (VWOs) and Charities Webhosting & Co-location Services Advertising Hotel Travel Motor Vehicles | Ms Amy Lee Hui Lin Group Tax Specialist, GST Division Inland Revenue Authority of Singapore | 19 Sep 2022 9.00 a.m. to 5.30 p.m. 20 Sep 2022 9.00 a.m. to 12.30 p.m. Via Zoom |
| Incentives, Rebates and Loyalty Programmes (Module 6) <ul style="list-style-type: none"> Incentives and Rebates Vouchers Loyalty Reward Points | Ms Yap Mei Mei Group Tax Specialist, GST Division Inland Revenue Authority of Singapore | 22 Sep 2022 9.00 a.m. to 12.30 p.m. Via Zoom |
| GST Assisted Self-Help Kit Seminar | | 22 Sep 2022 (2 p.m. to 5 p.m.) Via Zoom |

Note:

- Participants are given access to the programme materials on the Learning Management System, Canvas from 19 Aug 2022 to 3 Nov 2022.
- 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 51 CPE hours.

Course Fees

\$1,926 (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 SGD1,800, 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. | In-depth Concepts and Applications | 14 marks |
| | Input Tax Recovery | 14 marks |
| | Cross-Border Transactions and the Digital Economy | 12 marks |
| 2. | Financial Sector & Services | 20 marks |
| 3. | Real Estate & Construction | 20 marks |
| 4. | Manufacturing & Specific Issues Concerning Imports and Exports | 20 marks |
| 5. | Various Service Sectors (Part I) | 20 marks |
| 6. | Various Services Sectors (Part II) | 10 marks |
| | Incentives, Rebates and Loyalty Programmes | 10 marks |
| Total weightage as follows: | | |
| Question 1: Compulsory | | 100 marks |
| Questions 2 to 6: Choose 3 out of 5 | | |

Date: 21 Oct 2022 (Friday)
 Time: 9 a.m. to 12.30 p.m.
 Venue: To be confirmed