

Executive Tax Programme Level I (GST) – 1/2020

Dates

Topic	Dates
Basic Concept of GST	17 Jun 20 (9 a.m. to 12 p.m.)
GST Administration	17 Jun 20 (1.30 p.m. to 4.30 p.m.) & 18 Jun 20 (9 a.m. to 4.30 p.m.)
Imports and Exports	24 Jun 20 (9 a.m. to 4.30 p.m.)
Overview of Singapore Tax Regime (non-examinable topic)	29 May 20 (9 a.m. to 11 a.m.)

Note: Any form of audio and video recording is not permitted during class.

Delivery Format for Examinable Topics

Examinable Topics	Delivery Format
Basic Concept of GST	Online Learning ¹ and Classroom ²
GST Administration	Classroom
Imports and Exports	Classroom

¹ Participants will be given access to the online Learning Management System from 22 May 2020 to 7 October 2020.

² Participants are required to complete the requisite online topics and quizzes prior to the half-day session with trainer. Attendance is compulsory.

Course Fees

\$963 (incl GST)

Fees include course materials, light refreshments and written examination fee for first sitting. The same course fee applies for participants who opt out of the examination.

Venue

International Plaza
10 Anson Road
#28-15 Singapore 079903

Nearest MRT: Tanjong Pagar MRT

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

Written Examination

- a. Participants must achieve at least 60% attendance to take the written examination. Participants will be awarded a certificate of achievement with a grading.
- b. 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 to be brought into the examination hall.
- c. Please refer to the exam format and marks allocation for each question below:

Question	Topic	Weightage
1.	Basic Concept of GST	30 marks
2.	GST Administration	40 marks
3.	Imports and Exports	30 marks
	Total weightage	100 marks

Date: 17 July 2020 (Friday)
 Time: 2 p.m. to 4 p.m.
 Venue: SMU School of Law

Topic: Basic Concept of GST

Duration: 0.5 day (3 CPE hours)
 Date: 17 Jun 2020, 9 a.m. to 12 p.m.
 Lecturers: Mr Jiang Hai
 Tax Director
 Deloitte

Content

- 1) Introduction and Overview of Tax
 - Rationale for GST
 - The Mechanism of GST
 - Various Milestones in GST Administration in Singapore

- 2) Scope of Tax, Supplies, Place of Supply, Taxable Person and Imports
 - Supply and Consideration
 - Supply of Goods and Services
 - Customer accounting for prescribed goods
 - Exempt supplies
 - Deemed Supplies
 - Place of Supply
 - GST on Imports

- 3) Computation of Tax - Value of Supply and Time of Supply
 - Value of Supply and Output Tax on Deemed Supplies
 - Bad Debt Relief
 - The Various Rules for Time of Supply and Its Applications in Rate Change

- 4) Exempt supplies

- 5) Disbursements vs Reimbursements

- 6) Input Tax and Fringe Benefits
 - General Principles for Input Tax Credits
 - Exceptional Input Tax Reliefs (e.g. Pre-registration and Pre-incorporation claims)
 - Fringe benefits

Topic:	GST Administration
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Duration: 1.5 days (9 CPE hours)

Date: 17 Jun 2020, 1.30 p.m. to 4.30 p.m.
18 Jun 2020, 9 a.m. to 4.30 p.m.

Lecturer: Chin Hin Hin
Manager, GST Division
Inland Revenue Authority of Singapore

Content

- 1) Registration & De-registration
 - Liability for Registration, Group and Divisional Registrations
 - Registration for Different Constitutions
 - Taxable Persons (including body corporates and Unincorporated bodies)

- 2) Records, Tax Invoices & Receipts and Comptroller's Power
 - Record-keeping (Include Comptroller's Powers to Obtain Information, Security and Production of Evidence)
 - Tax Invoice (including electronic invoicing) & Receipts
 - Comptroller's Power to obtain information

- 3) Return, Payment and Assessment
 - Types and Requirements for Return filing & Payments (including electronic filing and payments)
 - How to complete GST F5 & F7
- 4) Objection and Appeals; Offences and Penalties
 - Assessment, Notices, Service of Notices
 - Objection and Appeals
 - Offences and Penalties

Topic:	Imports & Exports
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Duration: 1 day (6 CPE hours)

Date: 24 Jun 2020, 9 a.m. to 4.30 p.m.

Lecturer: Tan Jun Hang
Principal Tax Auditor, GST Division
Inland Revenue Authority of Singapore

Content

- 1) Imports
 - GST on Imports of Goods and Services
 - Free Trade Zone
 - Valuation of Imported Goods
- 2) Import GST Suspension Schemes (Including ZGS, MES)
 - Warehousing Regime
 - Temporary Import Suspension Reliefs
 - Rationale
 - Features and Operations of the Various Schemes
 - Imported Services
- 3) Zero-Rating Reliefs: Exports and International Services
 - The Broad principles for Zero-rating
 - Exports of Goods
 - Application of International Services - S21(3)(a) to (g) and (j)
- 4) Other GST Schemes (TRS, HCES)
 - Rationale
 - Features and Operations of the Various Schemes

Topic: Overview of Singapore Tax Regime

Duration: 2 hours (2 CPE hours)

Date: 29 May 2020, 9 a.m. to 11 a.m.

Lecturer: Koh Mengxin
Director, Corporate Development Division
Inland Revenue Authority of Singapore

Content

- 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 in Administration
- Challenges Ahead