

## Executive Tax Programme Level I (GST) – 2/2021

### Dates

Topic	Dates
Basic Concept of GST	22(AM) Sep 21 (9 a.m. to 12.30 p.m.)
GST Administration	23 Sep 21 (9 a.m. to 5.30 p.m.)
Imports and Exports	28 Sep 21 (2 p.m. to 5.30 p.m.)
Overview of Singapore Tax Regime (non-examinable topic)	Asynchronous Session <i>Participants will be given access to view the recorded session in Canvas from 1 Sep</i>

**Note:** 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 as TA's courses qualify for SSG funding.

Participants are also required to turn on their video cameras throughout the full training session for the purpose of the recording.

### Delivery Format for Examinable Topics

Examinable Topics	Delivery Format
Basic Concept of GST	e-Learning <sup>1</sup> and online synchronous sessions <sup>2</sup>
GST Administration	
Imports and Exports	

<sup>1</sup> Participants will be given access to the Learning Management System, Canvas from 1 Sep 2021 to 31 October 2021.

<sup>2</sup> Participants are required to complete the requisite online topics and quizzes prior to the two-day sessions with trainers. Attendance is compulsory.

### Course Fees

**\$866.70**

(after 10% discount and inclusive of 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.*

**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 to be brought into the examination hall.
- 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
	<b>Total weightage</b>	<b>100 marks</b>

Date: 21 October 2021 (Thursday)  
 Time: 9 a.m. to 11 a.m.  
 Venue: SMU School of Business

### Topic: Basic Concept of GST

Duration: 0.5 day (3 CPE hours)  
 Date: 22 Sep 2021, 9 a.m. to 12.30 p.m.  
 Lecturers: Mr Jiang Hai  
 Tax Director  
 Deloitte Tax Solutions Pte Ltd

### Content

- Introduction and Overview of Tax
  - Rationale for GST
  - The Mechanism of GST
  - Various Milestones in GST Administration in Singapore
- Scope of Tax and Supplies
  - Scope of Tax
  - Supply of Goods or Services
  - Place of Supply

- Type of Supply
- Time of Supply
- Value of Supply
- Customer accounting for prescribed goods
- Deemed Supplies

3) Input Tax and Fringe Benefits

- General Principles for Input Tax Credits
- Disallowed Input Tax Claims
- Partial Exemption
- Fringe benefits
- Exceptional Input Tax Reliefs (e.g. Pre-registration and Pre-incorporation claims)
- Repayment of Input Tax

4) Exempt supplies

**Topic: GST Administration**

Duration: 1 day (6 CPE hours)

Date: 23 Sep 2021, 9 a.m. to 5.30 p.m.

Lecturer: Quile Lily  
Principal Tax Auditor, 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
- 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**

Duration: 0.5 day (3 CPE hours)  
 Date: 28 Sep 2021, 2 p.m. to 5.30 p.m.  
 Lecturer: Mr Tan Jun Hang  
 Principal Tax Auditor, GST Division  
 Inland Revenue Authority of Singapore

**Content**

- 1) Imports of Goods
  - GST on Imports of Goods
  - Valuation of Imported Goods
  - Import GST relief
  - Import GST Suspension
    - Free Trade Zone
    - Warehousing Regime (Zero-GST warehouses and Licensed warehouses)
    - GST Schemes (Major Exporter Scheme (“MES”) and Import GST Deferment Scheme (“IGDS”))
  - Import of Investment Precious Metals
- 2) Imports of Services
  - Reverse Charge regime
  - Overseas Vendor Registration Regime
- 3) Zero-Rating Reliefs
  - Broad Principles for Zero-rating
  - Exports of Goods
  - Provision of International Services (Sections 21(3)(a) to (g), (j) and (k) of the GST Act; GST (International Services) Order)
- 4) Other GST Schemes
  - Electronic Tourist Refund Scheme (“eTRS”)
  - Hand Carried Export Scheme (“HCES”)

**Topic: Overview of Singapore Tax Regime**

Duration: 2 hours (2 CPE hours)  
 Date: Asynchronous Session  
 (access in Canvas from 1 Sep)  
 Lecturer: Lam Chee Han  
 Manager, Corporate Tax 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