

## Executive Tax Programme Level I (GST) – 3/2019

### Dates

Topic	Dates (9 a.m. to 5 p.m.)
Basic Concept of GST	7 Feb 20
GST Administration	20 Feb 20 (9 a.m. to 5 p.m.) & 21 Feb 20 (9 a.m. to 12 p.m.)
Imports and Exports	26 Feb 20
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.

### 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

- 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: 18 March 2020 (Wednesday)  
 Time: 2.30 p.m. to 4.30 p.m.  
 Venue: SMU School of Law

Contact Person: Ms Eunice Toh  
 Senior Programme Executive  
 DID: 6351 3061  
 Email: Eunice\_Toh@iras.gov.sg

**Topic: Basic Concept of GST**

Duration: 1 day (6 CPE hours)

Date: 7 Feb 2020, 9 a.m. to 5 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**

Duration: 1.5 days (9 CPE hours)

Date: 20 Feb 2020, 9 a.m. to 5 p.m.  
21 Feb 2020, 9 a.m. to 12 p.m.

Lecturer: Chin Hin Hin  
Assistant 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**

Duration: 1 day (6 CPE hours)

Date: 26 Feb 2020, 9 a.m. to 5 p.m.

Lecturer: Jeana Oon-Chua Chor Hong  
Senior Tax Specialist, 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
- 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, Cash Accounting Scheme)
  - Rationale
  - Features and Operations of the Various Schemes

**Topic: Overview of Singapore Tax Regime**

Duration: 2 hours (2 CPE hours)

Date: TBC, 9 a.m. to 11 a.m.

Lecturer: Koh Mengxin  
Senior 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