

## GST Programme Level 1 (Intake 1/2022)

### 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
<b>Basic Concept of GST</b> <ul style="list-style-type: none"> <li>• Introduction and Overview of GST</li> <li>• Scope of Tax and Supplies</li> <li>• Input Tax and Fringe Benefits</li> <li>• Exempt Supplies</li> </ul>	<b>Mr Jiang Hai</b> Tax Director Deloitte Tax Solutions Pte Ltd	19 May 22 (PM) (2 p.m. to 5.30 p.m.)
<b>Imports and Exports</b> <ul style="list-style-type: none"> <li>• Imports of Goods</li> <li>• Imports of Services</li> <li>• Zero-Rating Reliefs</li> <li>• Other GST Schemes</li> </ul>	<b>Mr Tan Jun Hang</b> Principal Tax Auditor, GST Division IRAS	23 May 22 (AM) (9 a.m. to 12.30 p.m.)
<b>GST Administration</b> <ul style="list-style-type: none"> <li>• Registration &amp; De-registration</li> <li>• Records, Tax Invoices &amp; Receipts and Comptroller's Power</li> <li>• Return, Payment and Assessment</li> <li>• Objection and Appeals; Offences and Penalties</li> </ul>	<b>Ms Quile Lily</b> Principal Tax Auditor, GST Division IRAS	1 Jun 22 (AM) (9 a.m. to 12.30 p.m.)
<b>Overview of Singapore Tax Regime</b> (non-examinable topic) <ul style="list-style-type: none"> <li>• Introduction to public finance in Singapore</li> <li>• Policy formulation process</li> <li>• Taxation in Singapore: History &amp; Policy</li> <li>• Introduction to Various Taxes in Singapore</li> <li>• Role of Ministry of Finance and Inland Revenue Authority of Singapore</li> <li>• Trends and Challenges in Administration</li> </ul>	<b>Mr Lam Chee Han</b> Manager, Corporate Tax Division IRAS	Asynchronous Session <i>Participants will be given access to view the recorded session in Canvas from 17 Jan</i>

**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 29 Apr 2022 to 5 Jul 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.	Basic Concept of GST	35 marks
2.	Imports and Exports	35 marks
3.	GST Administration	30 marks
	<b>Total weightage</b>	<b>100 marks</b>

Date: 22 Jun 2022 (Wednesday)  
 Time: 9 a.m. to 11 a.m.  
 Venue: Revenue House (IRAS)

- d. From 1 Feb 2022, vaccination-differentiated SMMs will be expanded to cover more settings and activities, including Institutes of Higher Learning (IHLs). As Tax Academy's examinations may be held at these premises, only fully vaccinated individuals will be allowed to enter with the exception of individuals who are medically ineligible for Covid-19 vaccines. Please note that Tax Academy would not be able to facilitate unvaccinated individuals who wish to sit for these examinations online.