

## GST Programme Level 2 (Intake 1/2022)

### 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   |
|--|--|---|
| <b>Concepts &amp; Applications (Module 1)</b> <ul style="list-style-type: none"> <li>• In-depth Concepts &amp; Applications</li> <li>• Input Tax Recovery</li> <li>• Cross-Border Transactions and the Digital Economy</li> </ul>  | <b>Mr Lam Kok Shang</b><br>Partner, Head of Indirect Tax, KPMG<br><br><b>Mrs Eng Li Ming</b><br>Tax Advisor, LM APPs | 5 May 2022 (AM)<br>6 May 2022 (AM)<br>9 May 2022 (AM)<br>10 May 2022 (AM)<br>11 May 2022 (AM)<br>12 May 2022 (AM)<br>(9 a.m. to 12.30 p.m.) |
| <b>Financial Sector &amp; Services (Module 2)</b> <ul style="list-style-type: none"> <li>• Banks &amp; Merchant Banks/ Futures</li> <li>• Stockbroking &amp; Insurance (includes deemed Input Tax on insurance cash payments)</li> <li>• Fund Management &amp; Trust Services</li> </ul>   | <b>Gan Hwee Leng</b><br>Partner, Indirect Tax, KPMG  | 17 May 2022 (AM)<br>18 May 2022 (AM)<br>(9 a.m. to 12.30 p.m.)  |
| <b>Real Estate &amp; Construction (Module 3)</b> <ul style="list-style-type: none"> <li>• Introduction to Construction Industry</li> <li>• GST Treatment of Construction Services and Materials, Deposits and Damages</li> <li>• GST Treatment of supplies in the Real Estate Industry</li> <li>• GST Treatment of Management Fund and Sinking Fund</li> </ul> | <b>Ms Seow Seok Hong</b><br>Director GST, PwC  | 19 May 2022 (AM)<br>20 May 2022 (AM)<br>(9 a.m. to 12.30 p.m.)  |
| <b>Manufacturing &amp; Specific Issues concerning Imports &amp; Exports (Module 4)</b> <ul style="list-style-type: none"> <li>• Overview of the Manufacturing Industry &amp; its GST treatment</li> <li>• Specific issues concerning Imports &amp;</li> </ul>  | <b>Mr Danny Koh</b><br>Partner, Indirect Tax – Goods & Services Tax, Ernst & Young LLP                               | 24 May 2022 (AM)<br>25 May 2022 (AM)<br>(9 a.m. to 12.30 p.m.)  |

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|---|--|--|
| Exports <ul style="list-style-type: none"> <li>Challenges faced by the importers and exporters</li> </ul>   |  |  |
| <b>Various Service Sectors (Module 5)</b> <ul style="list-style-type: none"> <li>Logistics</li> <li>Telecommunication</li> <li>Voluntary Welfare Organisations (VWOs) and Charities</li> <li>Webhosting &amp; Co-location Services</li> <li>Advertising</li> <li>Hotel</li> <li>Travel</li> <li>Motor Vehicles</li> </ul> | <b>Mrs Eng Li Ming</b><br>Tax Advisor, LM APPs | 30 May 2022<br>(Full-Day)<br>(9 a.m. to 5.30 p.m.)<br><br>31 May 2022 (AM)<br>(9 a.m. to 12.30 p.m.) |
| <b>Incentives, Rebates and Loyalty Programmes (Module 6)</b> <ul style="list-style-type: none"> <li>Incentives and Rebates</li> <li>Vouchers</li> <li>Loyalty Reward Points</li> </ul>  | <b>Mrs Eng Li Ming</b><br>Tax Advisor, LM APPs | 3 Jun 2022 (AM)<br>(9 a.m. to 12.30 p.m.)  |
| <b>GST Assisted Self-Help Kit Seminar</b>   |  | 2 Jun 2022<br>(2.30 p.m. to 5.30 p.m.)   |

**Note:**

- Participants are given access to the programme materials on the Learning Management System, Canvas from 29 Apr 2022 to 30 Jun 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 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

- 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 into the examination hall.
- c. 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         |
| <b>Total weightage as follows:</b>         |  |                  |
| <b>Question 1: Compulsory</b>              |  | <b>100 marks</b> |
| <b>Questions 2 to 6: Choose 3 out of 5</b> |  |                  |

Date: 23 Jun 2022 (Thursday)  
 Time: 9 a.m. to 12.30 p.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.