



EXECUTIVE TAX PROGRAMME LEVEL III (GST) Intake 2011 – 2012

Course Schedule

Course Schedule

Date*				Item
Year	Mth	Day	Time/Venue	
	Jan 2012	tbc		GST 101: Tax Policy, Administration and Compliance (2 sessions) <ul style="list-style-type: none"> - Fiscal Policy of Singapore - Formulation and Implementation of tax policies - Enforcement of Tax Compliance Weightage: 10%
	Nov 2011	2 (full day) 4 (am)	Courage Room	GST 102: Legal Framework of Taxation (3 sessions) <ul style="list-style-type: none"> - Appeal Processes - Case law authorities and Analysis - Relevance of VAT decisions by EC Courts on UK cases - Interpretation of Tax Statutes in submissions - Recent GST/VAT cases Weightage: 10%
	Nov/ Dec 2011	23, 25, 30 (full day) Exam: 9 Dec	Courage Room	GST 103: Goods and Services Tax (Law) (6 sessions) <ul style="list-style-type: none"> Advanced Concept of Supply & Consideration - Importance of 'Direct Link' between payment and supply made - Tests of Single / Multiple Supply - Taxability of Deposits and Early Termination Payments Concept of Business Establishment and Fixed Establishment International Services - Place of Supply of Services - Zero-rated Services - Meaning of 'Directly In Connection With' Goods or Property - Meaning of 'Directly Benefit' - Identifying the Establishment Receiving the Supply of Service Weightage: 40%

2012	Jan	6		Session 1: Briefing Session on Research/ Case Study Component
	Feb	24		Submission of Research/ Case Study Outline
	Mar	12 (full day)		Session 2: Presentation of Outline (5%)
	Jun	29		Submission of Draft Report
	Jul	16, 17 (full day)		Session 3: Presentation of Report (5%)
	Aug	17		Submission of Final Report (30%)
	Sept	28		Release of Results

**Dates indicated are accurate at time of printing and may be subject to changes.*

