

## GST Programme Level 2 (Intake 2/2025)

### 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 & Venue
<b>Concepts &amp; Applications (Module 1)</b> <ul style="list-style-type: none"> <li>• In-depth Concepts &amp; Applications</li> <li>• Cross-Border Transactions and the Digital Economy</li> <li>• Input Tax Recovery</li> </ul>	<b>Mr Lam Kok Shang</b> Retired Partner, KPMG Singapore Audit & Risk Committee Chairman  <b>Ms Wong Shu Min</b> Deputy Director, GST Division Inland Revenue Authority of Singapore  <b>Ms Seow Seok Hong</b> Director, PwC Singapore	<b>27 Aug 2025</b> 9.00 am to 5.00 pm  <b>28 Aug 2025</b> 9.00 am to 5.00 pm  <b>3 Sep 2025</b> 9.00 am to 5.00 pm  <b>IRAS Revenue House</b> <b>55 Newton Road</b> <b>Basement 1 (Courage and Discovery Room)</b>
<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>Ms Anna Poh</b> Tax Specialist, GST Division Inland Revenue Authority of Singapore	<b>4 Sep 2025</b> 9.00 am to 5.00 pm  <b>Via Zoom</b>
<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> </ul>	<b>Ms Lyu Choon Yan</b> Tax Specialist, GST Division Inland Revenue Authority of Singapore	<b>8 Sep 2025</b> 9.00 am to 5.00 pm  <b>Via Zoom</b>

<ul style="list-style-type: none"> <li>• GST Treatment of supplies in the Real Estate Industry</li> <li>• GST Treatment of Management Fund and Sinking Fund</li> </ul>		
<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; Exports</li> <li>• Challenges faced by the importers and exporters</li> </ul>	<b>Ms Natasha Dohadwala</b> Group Tax Specialist, GST Division Inland Revenue Authority of Singapore	<b>10 Sep 2025</b> 9.00 am to 5.00 pm  <b>Via Zoom</b>
<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>Ms Amy Lee</b> Group Tax Specialist, GST Division Inland Revenue Authority of Singapore	<b>11 Sep 2025</b> 9.00 am to 5.00 pm <b>15 Sep 2025 (AM)</b> 9.00 am to 12.30 pm  <b>Via Zoom</b>
<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>Ms Wong Shu Min</b> Deputy Director, GST Division Inland Revenue Authority of Singapore	<b>17 Sep 2025 (AM)</b> 9.00 am to 12.30 pm  <b>Via Zoom</b>
<b>GST Assisted Self-Help Kit (ASK) Seminar</b>		<b>16 Sep 2025 (AM)</b> 2.00 pm to 5.30 pm  <b>Via Zoom</b>

**Note:**

- Participants are given access to the programme materials on the Learning Management System, Canvas from 20 Aug 2025 to 31 Oct 2025.
- Programme qualifies for a total of 51 CPE hours recognised by accreditation and professional bodies.
- Photographs and footage may be taken during the course/event. These will be used by Tax Academy for marketing and publicity in our publications, website and social media platforms.

## Course Fees

**\$3,706.00** (inclusive of 9% 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 SGD3,400, 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.
- 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: 15 Oct 2025  
 Time: 9 am to 12.30 pm  
 Venue: Multi-Purpose Hall @ Revenue House (IRAS)