

GST Programme Level 1 (Intake 4/2023)

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
Topic 1: Basic Concept of GST (via Zoom) <ul style="list-style-type: none"> • Introduction and Overview of GST • Scope of Tax and Supplies • Input Tax and Fringe Benefits • Exempt Supplies 	Mr Danny Koh Partner, Ernst & Young LLP	19 Feb 2024 (AM) (9am to 12.30pm) <i>Participants are required to complete the requisite online topics and quizzes prior to this online session.</i>
Topic 2: Imports and Exports (Physical Class) <ul style="list-style-type: none"> • Imports of Goods • Imports of Services • Zero-Rating Reliefs • Other GST Schemes 	Ms Jeana-Oon Chua Senior Tax Specialist, GST Division Inland Revenue Authority of Singapore	21 Feb 2024 (9am to 3pm) IRAS Revenue House 55 Newton Road, Basement 1 (Courage and Discovery Room) <i>Participants are required to complete the requisite online topics and quizzes prior to this session.</i>
Topic 3: GST Administration (Physical Class) <ul style="list-style-type: none"> • Registration & De-registration • Records, Tax Invoices & Receipts and Comptroller's Power • Return, Payment and Assessment • Objection and Appeals; Offences and Penalties 	Ms Chin Hin Hin Deputy Director, GST Division Inland Revenue Authority of Singapore	22 Feb 2024 (9am to 3pm) IRAS Revenue House 55 Newton Road, Basement 1 (Courage and Discovery Room) <i>Participants are required to complete the requisite online topics and quizzes prior to this session.</i>

Overview of Singapore Tax Regime (non-examinable topic) <ul style="list-style-type: none"> • 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 and Challenges in Administration 	Ms Esther Lau Kiat Peng Deputy Director Inland Revenue Authority of Singapore	Asynchronous Session Participants will be given access to view the recorded session in Canvas from 5 Feb 2024
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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 5 Feb 2024 to 31 Mar 2024.
- Topic 1 will be conducted online via Zoom while Topic 2 & 3 will be conducted in-person at Revenue House.
- Programme qualifies for a total of 23 CPE hours including the e-Learning component.

Course Fees

\$752.10 (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 SGD690, excluding GST.*

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.
- There will be a 10% grading for class participation. Marks will be awarded based on the following criteria:

Description	Marks
Attended most of the sessions	2
Switched on video for most of the sessions	2
Participated actively in class at appropriate times	3
Led group discussions and contributed ideas during group/class discussions	3

- Please refer to the exam format and marks allocation for each question below:

Question	Topic	Weightage
1.	Topic 1: Basic Concept of GST	35 marks
2.	Topic 2: Imports and Exports	35 marks
3.	Topic 3: GST Administration	30 marks
	Total weightage	100 marks

Date: 13 March 2024
 Time: 10am to 12pm
 Venue: Multi-Purpose Hall @ Revenue House (IRAS)