

GST Programme Level 1 (Intake 2/2023)

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 Jiang Hai Tax Director Deloitte Tax Solutions Pte Ltd | 12 Sep 2023 (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 Anna Poh Tax Specialist (Accredited), GST Division Inland Revenue Authority of Singapore | 20 Sep 2023 (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 Quile Lily Tax Specialist (Accredited), GST Division Inland Revenue Authority of Singapore | 22 Sep 2023 (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> |

| | | |
|--|---|---|
| <p>Overview of Singapore Tax Regime (non-examinable topic)</p> <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 | <p>Ms Esther Lau Kiat Peng Deputy Director Inland Revenue Authority of Singapore</p> | <p>Asynchronous Session Participants will be given access to view the recorded session in Canvas from 22 Aug 2023</p> |
|--|---|---|

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 22 Aug 2023 to 31 Oct 2023.
- 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**\$745.20 (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: 18 October 2023
 Time: 10am to 12pm
 Venue: Multi-Purpose Hall @ Revenue House (IRAS)