

GST Programme Level 2 (Intake 3/2022)

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 & Venue
Concepts & Applications (Module 1) <ul style="list-style-type: none"> • In-depth Concepts & Applications • Input Tax Recovery • Cross-Border Transactions and the Digital Economy 	Ms Seow Seok Hong Director, PwC Ms Wong Shu Min Senior Assistant Director, GST Division Inland Revenue Authority of Singapore	22, 23 Feb 2023 & 1 Mar 2023 9.00 am to 5.00 pm IRAS Revenue House 55 Newton Road Basement 1 (Courage and Discovery Room)
Financial Sector & Services (Module 2) <ul style="list-style-type: none"> • Banks & Merchant Banks/ Futures • Stockbroking & Insurance (includes deemed Input Tax on insurance cash payments) • Fund Management & Trust Services 	Ms Gan Hwee Leng Partner, KPMG	2 (AM) & 3 (AM) Mar 2023 9.00 am to 12.30 pm Via Zoom
Real Estate & Construction (Module 3) <ul style="list-style-type: none"> • Introduction to Construction Industry • GST Treatment of Construction Services and Materials, Deposits and Damages • GST Treatment of supplies in the Real Estate Industry • GST Treatment of Management Fund and Sinking Fund 	Ms Sharon Tan Hwee Choo Deputy Director, GST Division Inland Revenue Authority of Singapore	6 (AM) & 7 (AM) Mar 2023 9.00 am to 12.30 pm Via Zoom
Manufacturing & Specific Issues concerning Imports & Exports (Module 4) <ul style="list-style-type: none"> • Overview of the Manufacturing Industry & its GST treatment • Specific issues concerning Imports 	Mr Tang Wen Hui Senior Assistant Director, GST Division Inland Revenue Authority of Singapore	8 (AM) & 9 (AM) Mar 2023 9.00 am to 12.30 pm Via Zoom

& Exports <ul style="list-style-type: none"> Challenges faced by the importers and exporters 		
Various Service Sectors (Module 5) <ul style="list-style-type: none"> Logistics Telecommunication Voluntary Welfare Organisations (VWOs) and Charities Webhosting & Co-location Services Advertising Hotel Travel Motor Vehicles 	Ms Chong Fong Peng Deputy Director, GST Division Inland Revenue Authority of Singapore	13 Mar 2023 9.00 am to 5.00 pm 14 Mar (AM) 2023 9.00 am to 12.30 pm Via Zoom
Incentives, Rebates and Loyalty Programmes (Module 6) <ul style="list-style-type: none"> Incentives and Rebates Vouchers Loyalty Reward Points 	Ms Wong Shu Min Senior Assistant Director, GST Division Inland Revenue Authority of Singapore	16 Mar (AM) 2023 9.00 am to 12.30 pm Via Zoom
GST Assisted Self-Help Kit (ASK) Seminar		16 Mar (PM) 2023 (2 pm to 5 pm) Via Zoom

Note:

- Participants are given access to the programme materials on the Learning Management System, Canvas from 06 Feb 2023 to 15 Apr 2023.
- 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

\$1,944 (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
Total weightage as follows:		
Question 1: Compulsory		100 marks
Questions 2 to 6: Choose 3 out of 5		

Date: 06 Apr 2023 (Thursday)
 Time: 9 am to 12.30 pm
 Venue: Revenue House – Multi Purpose Hall