

GST Programme Level 2 (Intake 1/2024)

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 • Cross-Border Transactions and the Digital Economy • Input Tax Recovery 	Mr Lam Kok Shang Retired Partner, KPMG Singapore Ms Tan Li Ming Former Tax Director, Inland Revenue Authority of Singapore Ms Seow Seok Hong Director, PwC	8 May 2024 9.00 am to 5.00 pm 9 May 2024 9.00 am to 5.00 pm 16 May 2024 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 Wong Sze Teen Group Tax Specialist, Inland Revenue Authority of Singapore	24 May 2024 9.00 am to 5.00 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 	Ms Tan Li Ming Former Tax Director, Inland Revenue Authority of Singapore	5 Jun 2024 9.00 am to 5.00 pm Via Zoom

<ul style="list-style-type: none"> • GST Treatment of supplies in the Real Estate Industry • GST Treatment of Management Fund and Sinking Fund 		
<p>Manufacturing & Specific Issues concerning Imports & Exports (Module 4)</p> <ul style="list-style-type: none"> • Overview of the Manufacturing Industry & its GST treatment • Specific issues concerning Imports & Exports • Challenges faced by the importers and exporters 	<p>Ms Tan Li Ming Former Tax Director, Inland Revenue Authority of Singapore</p>	<p>6 Jun 2024 9.00 am to 5.00 pm</p> <p>Via Zoom</p>
<p>Various Service Sectors (Module 5)</p> <ul style="list-style-type: none"> • Logistics • Telecommunication • Voluntary Welfare Organisations (VWOs) and Charities • Webhosting & Co-location Services • Advertising • Hotel • Travel • Motor Vehicles 	<p>Ms Chew Boon Choo Partner, Ernst & Young Solutions LLP</p>	<p>29 May 2024 9.00 am to 5.00 pm</p> <p>31 May 2024 9.00 am to 12.30 pm</p> <p>Via Zoom</p>
<p>Incentives, Rebates and Loyalty Programmes (Module 6)</p> <ul style="list-style-type: none"> • Incentives and Rebates • Vouchers • Loyalty Reward Points 	<p>Mr Koh Soo How Partner, Grant Thornton Singapore Pte Ltd</p>	<p>4 Jun 2024 (AM) 9.00 am to 12.30 pm</p> <p>Via Zoom</p>
<p>GST Assisted Self-Help Kit (ASK) Seminar</p>		<p>4 Jun 2024 (PM) 2 pm to 5 pm</p> <p>Via Zoom</p>

Note:

- Participants are given access to the programme materials on the Learning Management System, Canvas from 2 May 2024 to 12 July 2024.
- Programme qualifies for a total of 51 CPE hours.

Course Fees

\$1,765.80 (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 SGD1,620, excluding GST.
- Self-funded individuals may apply for 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.
- 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

d. 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:		100 marks
Question 1: Compulsory		
Questions 2 to 6: Choose 3 out of 5		

Date: 26 June 2024
 Time: 9 am to 12.30 pm
 Venue: Multi-Purpose Hall @ Revenue House (IRAS)