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## LearningSolutions

by Deloitte

# Indirect Tax and E-commerce

13 July 2022 | 10am – 11.30am | 1.5 CPE Hours



<p><b>Target Audience</b></p> <p>Indirect Tax Specialists, Overseas Companies providing digital services to Singapore individuals</p>	<p><b>Delivery Mode</b></p> <p>Live Webinar</p>	<p><b>Facilitator/s</b></p> <p><b>Richard Mackender</b> Partner   DTS Indirect Tax</p> <p><b>Teh Keng Siong</b> Senior Manager   DTS Indirect Tax</p>	<p><b>Course Fee</b></p> <p>SGD 112.35 (incl. GST)</p> <p><b>Duration</b> 1.5 CPE Hours</p>
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## Introduction

It was announced in the 2021 budget that with effect from 1 January 2023, GST will be imposed on the importation of low-value goods (i.e. with value not exceeding \$400) into Singapore via air or post. GST on such low-value goods will be effected via Overseas Vendor Registration (“OVR”) regime for B2C imports and via Reverse Charge (“RC”) regime for B2B imports. In addition, the existing OVR regime will also be extended to cover B2C non-digital services.

This webinar will focus on digital services taxation in Singapore and provide an overview of the current rules vs the proposed new changes that will be implemented with effect from 1 January 2023.



### Course Outline

- Compare the current and new rules for importation of low-value goods into Singapore
- Identify the new B2C non-digital services that will be covered under the OVR regime
- Understand the impact of the new OVR and RC rules on businesses
- How businesses can prepare and get ready when the new OVR and RC rules are implemented



### Learning Objectives

- Understand the new changes to the import rules for low-value goods and how GST will be collected under the OVR and GST reverse charge regime
- Understand the various B2C non-digital services that will be subjected to GST when the scope of imported services under the OVR regime is implemented

# Registration

(Closing date: 3 days before the commencement of the course)

[Register](#) your interest in our courses or scan QR code below.



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**Option 1:** Receive **20%** off total course fee when you select 3 or more courses

**Option 2:** Receive **10%** early bird discount to any course except Digital Transformation 1 month before the registration deadline.

## Note

1. Full payment should be made 3 days prior to the seminar and/or webinar.
2. You will receive a confirmation email from us within 3 – 5 business days from the date of registration and an invoice with the total course fees payable will be sent together with payment details.
3. Upon receipt of registration, any request for cancellation or replacement must be confirmed in writing at least (7) business days prior to the seminar and/or webinar. We regret that fees are non-refundable. Substitution by a replacement participant is permitted.
4. Late cancellation fee will be imposed for cancellation less than (7) business days prior to seminar and/or webinar commencement or no show.
5. We reserve the right to make any amendments to the programme, cancel the webinar and/or have speaker replacements, if warranted by circumstances beyond our control. (e.g. COVID-19 pandemic related matters).
6. All fees are inclusive of 7% GST and materials.
7. By submitting the registration, you agree to receive emails of reports, articles, event invitations and other information related to Deloitte products and services. You understand you may unsubscribe at any time by clicking the link included in the emails.
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## Payment (to be made upon receipt of the tax invoice)

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