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**LearningSolutions**

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## Zero-rating for International Services

18 May 2022 | 3pm - 5pm | 2 CPE Hours



## Target Audience

Tax/finance professionals and accountants who are involved in the GST compliance process

## Delivery Mode

Live Webinar

## Facilitator/s

**Richard Mackender**  
Partner | DTS  
Indirect Tax

**Belle Chan**  
Manager | DTS  
Indirect Tax

## Course Fee

SGD 149.80  
(incl. GST)

**Duration**  
2 CPE Hours

## Introduction

GST-registered businesses must charge GST at the prevailing standard rate of 7% on all supplies of services made in Singapore, unless the supplies qualify for zero-rating (i.e. as international services) or exemption. Failure to charge and account for the applicable GST to the tax authority would turn out to be a costly mistake to the businesses

This workshop aims to explain the various commonly used zero-rating provisions for the supplies of international services and their practical applications.



## Course Outline

- Introduction
- Place of supply for supplies of services
- Zero-rating of supplies of services
  - Rationale of zero-rating
  - Qualifying conditions and the practical application in relation to certain common international services categories
- Q&A



## Learning Objectives

- Understand the concept of place of supply for supplies of services
- Appreciate the rationale of zero-rating for international services
- Learn the qualifying conditions for various common international services categories and their practical applications

# 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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## Individual

**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.
8. By submitting the registration, you declare that you have read and accepted the [Terms of Use](#); and you agree to the use of information as described in the [Privacy Statement](#).

## Enquiries

General enquiries (i.e., courses, corporate training, billing related matters), please contact us at [seadlsenquiries@deloitte.com](mailto:seadlsenquiries@deloitte.com)

Enquiries relating to DLS platform, please contact us at [seadls@deloitte.com](mailto:seadls@deloitte.com)

## Payment (to be made upon receipt of the tax invoice)

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