



Advanced: Managing GST risk and compliance

Date: 15 September 2016

Time: 9am to 5pm

Venue: Singapore Marriott Hotel

"How simple is GST? Do I need to worry?"

"Excluded transactions? What does that mean for me?"

"GST schemes? Do these apply to my business?"

Do you have similar questions when thinking about your GST obligations?

Taxpayers often fall victim to the misconception that GST is simple - just charge 7%. However, there is much more to GST than meets the eye. There are various concepts that taxpayers should understand to ensure that the GST principles are applied correctly when classifying the GST treatment for supplies made. Yes, it is true, not all supplies need to be standard-rated. There are 25 sections under the GST Act which allow businesses to zero-rate. In addition, there are various GST schemes which have been in place for many years providing taxpayers with favourable outcomes such as suspension of import GST, allowing claims on import GST on goods owned by your overseas principals etc. Of course, all these favourable positions come with requirements that need to be satisfied and that is what this course focuses on. Specifically, we will look at:

- Key GST concepts you need to know before considering GST implications
- The most commonly used zero-rating provisions
- Excluded transaction in the case of a "Transfer of a going concern" – what this means for you
- Agency arrangements: how each of these operate to give your business a competitive edge
- GST schemes: a review of the common schemes used and the requirements to qualify

Why come to our advanced workshop?

This workshop will build on the topics covered in our basic workshop. We will cover in detail the key GST concepts and the corresponding implications including an in depth coverage of commonly used zero-rating provisions and the other less common areas of the GST regime that you may find applicable in your GST operations. These include how a transfer of a going concern would affect your proposed takeovers/ purchases of businesses and also understanding the various GST schemes that provide approved businesses with a competitive edge.

Registration

Fees (please tick accordingly)

Fees for clients \$300

Fees for alumni of Deloitte \$300

Fees for SIATP members \$300

Fees for non-clients \$360

Registration (Closing Date: One week before seminar date)

Please register the individual below for seminar on Advanced: Managing GST risk and compliance

15 September 2016

Name	Designation	
Company		
Address		
Contact Person	Tel	Email

Note

1. Please use one registration form for each participant. A photocopy of the registration form is acceptable.
2. Registration will be confirmed upon receipt of payment.
3. We regret that fees will not be refunded. Replacement is permissible with substitute attendees.
4. We reserve the right to make any amendments, cancel and/or change the programme, venue, speaker replacements and/or topics if warranted by circumstances beyond our control.
5. All fees are inclusive of 7% GST and materials.

Enquiry

Please contact Ms Celeste Lee, Tel: 6800 2788, Fax: 6538 6166 Email: cellee@deloitte.com

Payment

Crossed cheques are to be made payable to "Deloitte & Touche LLP" and mailed to:

Deloitte & Touche LLP

6 Shenton Way, OUE Downtown Two, #33-00, Singapore 068809

Attn: Celeste Lee

Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/sg/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 225,000 professionals are committed to making an impact that matters. Deloitte serves 4 out of 5 Fortune Global 500® companies.

Deloitte & Touche LLP (Unique entity number: T08LL0721A) is an accounting limited liability partnership registered in Singapore under the Limited Liability Partnerships Act (Chapter 163A).