



## **GST and e-commerce**

Date: 1 September 2016

Registration and breakfast: 8.15am

Breakfast briefing: 9am-11am

Venue: Grand Hyatt Singapore



E-commerce is an increasing share of retail, but much does not fall within the standard scope of indirect tax.

A number of countries in the region such as Australia, Japan and South Korea have implemented or announced their intention to implement indirect taxes on e-Commerce. What will Singapore do?

Deloitte is delighted to invite you to a breakfast briefing to understand GST implications in Singapore and other countries as e-Commerce gains momentum.

**Outline**

- Gain insights on the application of GST Act in Singapore and ascertain the requirements stipulated in the current guidelines on e-Commerce
- Understand the developments in Australia, Japan and South Korea in indirect taxation affecting the online retail market
- Explore the impact of businesses here and anticipate future implications

# Speakers Profile



**Richard Mackender**  
**Partner (Indirect Tax)**

Richard Mackender leads the GST service line for Deloitte Singapore. He has more than 18 years of Indirect Tax experience serving both local and multinational companies in Asia Pacific and the UK.

Richard advises companies on the GST treatment of their transactions, both locally and in other Asia Pacific jurisdictions. He has provided Indirect Tax consultancy services to many companies in Singapore and the region, for example advising on the GST treatment of products and carrying out GST reviews. He also assists with their Indirect Tax compliance matters.

Richard is responsible for Indirect tax compliance within Deloitte's Global Tax Centre Asia, which is based in Singapore and which provides

coordinated regional compliance services for some of Deloitte's largest clients.

Richard is a regular speaker at Deloitte seminars and other events and is the consultant author for CCH's Singapore Goods and Services Tax Guide as well as co-authoring a number of other indirect tax publications.

Richard holds a law degree from the University of Wales (UK) and subsequently trained as a Barrister. He was called to the Bar in October 1997 and is a member of Gray's Inn.

He is also an Accredited Tax Advisor (GST) with the Singapore Institute Accredited Tax Professionals (SIATP).

**Fees (please tick accordingly)**

- Fees for clients  \$130
- Fees for Alumni of Deloitte  \$130
- Fees for SIATP members  \$130
- Fees for Others  \$150

**Registration (Closing Date: 25<sup>th</sup> August)**

Please register the individual below for seminar on GST and e-commerce

<b>Name</b>		<b>Designation</b>	
<b>Company</b>			
<b>Address</b>			
<b>Contact Person</b>		<b>Tel</b>	<b>Email</b>

**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](mailto:cellee@deloitte.com)

**Payment**

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

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