



GST News

Perspective is everything

Date: 9 February 2018

8am – 9am: Registration and breakfast

9am – 11am: Meeting

Venue: Singapore Marriott Tang Plaza

**GST Breakfast Talk:
“Directly in Connection With” and “Directly Benefit” and recent key GST updates**

The expressions “Directly in Connection With” and “Directly Benefit”, which are used in various zero-rating sections for services, are commonly incorrectly interpreted for GST purposes and hence are almost always reviewed by the Inland Revenue Authority of Singapore (“IRAS”) during any audit process.

IRAS have substantially updated and revised their e-tax guidance on this subject on 26 October 2017 – knowing and applying the concepts of these expressions are as essential as before given that not understanding IRAS’ interpretation could result in an incorrect GST treatment being adopted or apportionment method being used which could result in underpayment of GST and possible imposition of penalties. On the other hand, you may seek a refund of the GST from the IRAS if you have incorrectly interpreted these expressions and hence wrongly standard-rated your services.

We invite you to join us to find out the following –

- What are the updates and revisions to the IRAS’ e-tax guidance which may affect the current GST treatment of your services?
- Is your cross-border intercompany service fee subject to GST or not?
- Can any of the new apportionment methods be adopted to achieve GST efficiency?
- Is your service agreement drafted adequately to support the zero-rating treatment of your services?
- What are the opportunities and risks to you?

In addition, we will bring you through practical examples on how the zero-rating conditions for services should be assessed and also provide you with recent key GST updates.

We look forward to seeing you at our breakfast briefing. Do not wait too long to sign up – seats are limited as we are restricted to 30 places for each session.

Who should attend?

CFOs, financial controllers, accountants and anyone who has responsibility for determining the GST liability of cross-border services arrangements.

Speakers Profile



Danny Koh

Partner (Indirect Tax)

Danny is a GST partner and has more than 15 years of Singapore Goods and Services Tax ("GST") experience in serving local and multinational companies in industries such as property development, financial services, manufacturing, consumer products, oil and gas, telecommunication and transportation.

Danny has extensive experience in assisting his clients with performing GST Assisted Compliance Assurance Programme reviews, GST Assisted Self-help Kit reviews, GST due diligence, and other tax matters.

Danny also conducts regular GST workshops as well as customised in-house training sessions for his clients. He is also a regular speaker on GST topics at the Singapore Tax Academy.

Danny was also nominated by the International Tax Review Panel as one of the leading Singapore Indirect Tax Advisors for Years 2013 to 2017.



Chivy Chang

Manager – Indirect Tax (GST)

Chivy is a GST manager with Deloitte Singapore. She has more than 9 years of Singapore Goods and Services Tax ("GST") experience in advising local and multinational companies across a broad range of industries including construction, financial services, manufacturing, healthcare, hospitality, technology, shipping, construction, property development and real estate, consumer products, telecommunication, retail, etc.

Chivy has assisted his clients in performing GST Assisted Compliance Assurance Programme reviews, GST Assisted Self-help Kit reviews, GST due diligence, etc.

Chivy also conducts GST Workshops and customised in-house training sessions for clients.

Chivy graduated with a Bachelor of Commerce double major with Accounting and Taxation from the Curtin University of Technology. She is accredited with the Singapore Institute of Accredited Tax Professionals (SIATP).

Registration

Fees (please tick accordingly)

Fees for Deloitte clients \$120

Fees for Alumni of Deloitte \$120

Fees for non-clients \$160

Registration (Closing Date: 2nd February 2018)

Please register the individual below for seminar on GST News.

9 February 2018

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 Dayana Khafiz, Tel: 6800 4592, Email: dmohdkhafiz@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: Dayana Khafiz

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 & assurance, consulting, financial advisory, risk advisory, tax & legal and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 264,000 professionals make an impact that matters, please connect with us on Facebook, LinkedIn, or Twitter.

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

© 2018 Deloitte & Touche LLP