

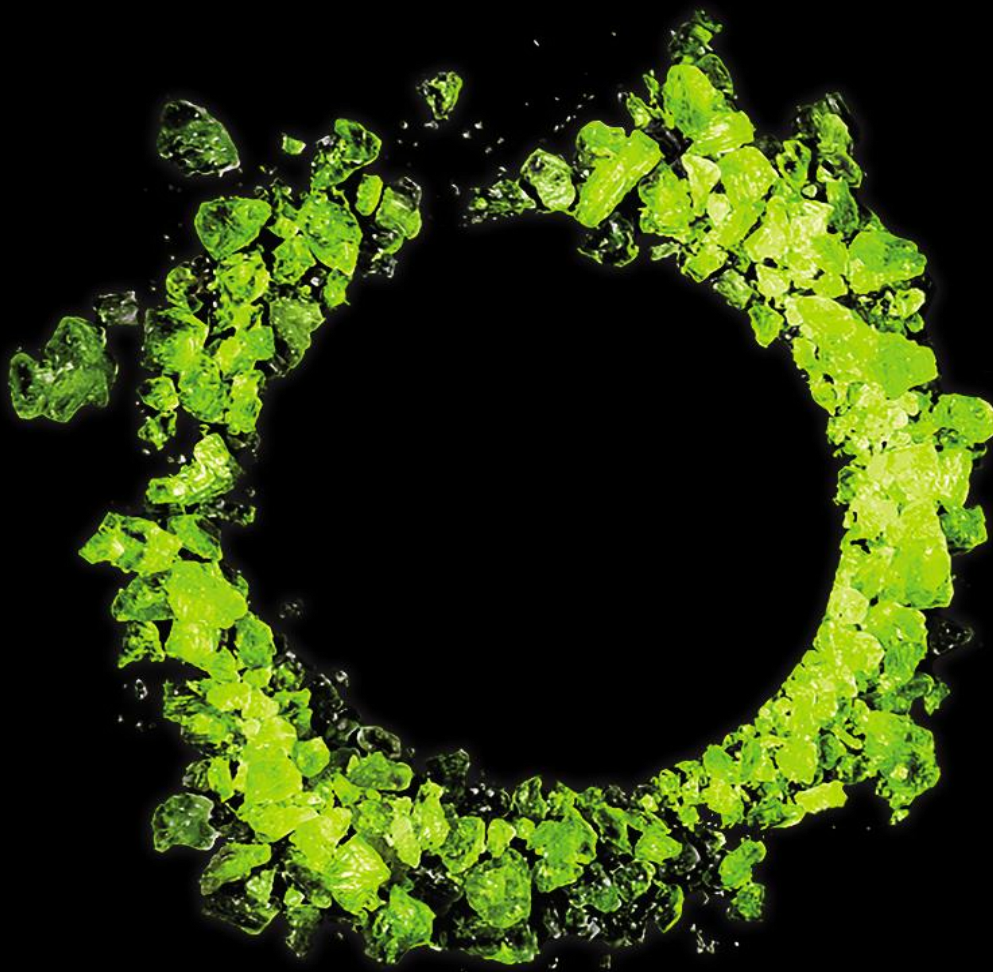


LearningSolutions

by Deloitte

Recovery of Expenses: Reimbursement vs. Disbursement

23 June 2022 | 10am - 12pm | 2 CPE Hours



Target Audience <p>Tax/finance professionals and accountants who are involved in the GST compliance process</p>	Delivery Mode <p>Live Webinar</p>	Facilitator/s <p>Richard Mackender Partner DTS Indirect Tax</p> <p>Teo Huiqi Manager DTS Indirect Tax</p>	Course Fee <p>SGD 149.80 (incl. GST)</p> <p>Duration 2 CPE Hours</p>
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Introduction

Reimbursements and disbursements are commonly incorrectly treated for GST purposes and hence are almost always reviewed by the IRAS during any audit process. To ensure correct GST treatments are adopted when recovering expenses, one needs to know how to differentiate reimbursement and disbursement and the associated GST implications.

This workshop aims to provide the participant with a better understanding of the differences between reimbursement and disbursement for GST purposes so that correct GST treatments could be adopted to avoid GST errors when recovering expenses.



Course Outline

- Introduction
- Singapore GST basic concepts
- Recovery of expenses – disbursement and the GST implications
- Recovery of expenses – reimbursement and the GST implications
- Concessions on claiming input tax on disallowed expenses which are subsequently recovered
- Q&A



Learning Objectives

Participants will be able to:

- Understand the GST basic concepts
- Appreciate the difference between reimbursement and disbursement and the relevant GST implications

Registration

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

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