



Reimbursements and disbursements: unraveling GST mysteries

Date: 8 December 2016

Time: 9am to 12pm

Venue: Singapore Marriott Hotel

Do you know the difference between reimbursements and disbursements for GST purposes?

Reimbursements and disbursements are commonly incorrectly treated for GST purposes and hence are almost always reviewed by IRAS during any audit process. IRAS have substantially updated and revised their e-tax guidance on this subject – join us to find out what this means for your business

Is that intercompany recharge subject to GST or not? Can you recover all the GST you incur on a cost recovery? How do you handle cost plus arrangements? Knowing the difference between reimbursements and disbursements is essential as they are treated very differently for GST reporting purposes and hence, if incorrectly treated could result in underpayment of GST and possible imposition of penalties.

- Do you receive non-refundable deposits as retainer or receive monies placed in your firm's office account? How do you treat the monies received for GST purpose?
- Do you track GST on intercompany transactions?
- Do you handle conferences, travel and hotel bookings on behalf of other businesses?
- Do you incur charges on behalf of your client? When you recover those charges, do you charge GST?
- Do you have concerns in your day-to-day job function?
- Are you certain of the GST treatment applied?

We invite you to join us for an in-depth seminar where we will bring you through the differences between reimbursements and disbursements and how you should be treating them for GST purposes.

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

Registration

Fees (please tick accordingly)

Fees for clients \$130

Fees for alumni of Deloitte \$130

Fees for SIATP members \$130

Fees for non-clients \$180

Registration (Closing Date: one week before seminar date)

Please register the individual below for seminar on Reimbursements and disbursements

8 December 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

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