



Day 1 – Module 1

22 Nov, 9:30 am to 12:00pm

Topics

Updates on GST developments

Mechanics of GST – Place of supply, time of supply, GST treatment

- **Exports of goods**
 - **International services**
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Case studies

Day 1 – Module 2

22 Nov, 1:30 pm to 4:00pm

Topics

Differences between reimbursement and disbursement and how you should treat them for GST purposes

Fringe Benefits, deemed supplies

Conditions governing input tax claims

Case studies

Common GST errors



Day 2 – Module 3

23 Nov, 9:30 am to 12:00pm

Topics

- Different types of exempt supplies
- Regulation 33 exempt supplies
- Value of exempt supplies
- Regulation 34 businesses
- Input tax apportionment
- Input tax attribution
- Incidental exempt supplies
- Longer period adjustment
- Other methods of claiming input tax

Case studies

Common errors

Day 2 – Module 4

23 Nov, 1:30 pm to 4:00pm

Topics

- Essential of Reverse Charge (RC)
- How RC works
- Types of services subject to RC
- Impact on inter-branch and intra-GST group transactions
- Transfer pricing adjustment
- Value of supply
- Time of supply
- Basis of reporting
- Claiming of input tax
- Adjustment for unpaid invoices

Case studies

Common errors for RC
