

GST Workshop on Zero-Rating for International Services and Exports

By Andre Lim



INTRODUCTION

This workshop is designed to equip participants with the knowledge on when to zero-rate their supply of services and goods. At the end of this workshop, you will be able to determine whether your service qualifies as an international service and can thus be zero-rated. You will also be able to determine whether your export sales can be zero-rated and what supporting export documents should be maintained.

COURSE OUTLINE

- ❖ Overview of GST & Types of Supply
- ❖ Reimbursement vs Disbursement
- ❖ Zero-Rating for International Services under Section 21(3)(a) to (y) of the GST Act
- ❖ Latest Changes to International Services with effect from 1 January 2020
- ❖ Zero-Rating for Goods that are exported out of Singapore together with supporting export documents
- ❖ Hand-Carried Export Scheme
- ❖ Exports for Marine & Shipping Industry
- ❖ Out-of-Scope Supplies

International Services will cover:

- Businesses that provide Consultancy, Management, Engineering or Training services
- Inter-company billing of services to overseas subsidiaries
- Exhibition or Convention Services held in Singapore and Outside of Singapore
- Freight-Forwarding Industry
- Marine & Shipping Industry
- Aerospace Industry
- Advertising Industry
- Any other local businesses which provide regional or international services

METHODOLOGY

Highly participative and interactive consisting of discussions, case studies and practical work/exercises.

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ABOUT THE TRAINER

Andre conducts Tax & Finance related workshops. Formerly the Senior Tax Officer of Inland Revenue Authority of Singapore (IRAS), Andre has gathered more than 6 years of valuable experience from IRAS which includes dealing with general and complex GST issues. He has also conducted more than 100 GST training workshops and seminars during his tenure with IRAS with many prestigious organisations that include Accounting & Corporate Regulatory (ACRA), Singapore National Employers' Federation (SNEF), Singapore Business Federation (SBF), Singapore Manufacturers' Federation (SMF) and Singapore Chinese Chamber Of Commerce & Industry (SCCCI).