



The A to Z of Zero-rated Supplies

- Gain a strong grip on zero-rated supplies and the impact of reverse charge

Programme Synopsis

In Singapore, broadly, companies need to register for the Goods and Services Tax (GST) when their taxable turnover is more than \$1 million, subject to various conditions. For GST-registered companies, the goods and services may be taxed at the prevailing rate (i.e. 7%), 0% (i.e. zero-rated supplies), exempted from GST or that these goods and services are considered out of scope and GST is not applicable.

While the above sounds simple, the application is anything but. SIATP is pleased to be bringing back **Accredited Tax Advisor (Income Tax & GST) Ms Gan Hwee Leng, Indirect Tax Partner at KPMG Advisory LLP** to share her extensive GST knowledge in her usual systematic and clear approach and to aid participants in diffusing any confusion they may have on zero-rated supplies. In addition, explore the implications of the reverse charge regime which will come into effect on 1 January 2020.

Programme Outline

- Explore the key concepts involved in zero-rating export of goods and international services
- Learn the principles behind in ascertaining the belonging status of supplier and customer
- Understand the interplay between zero-rated supplies and reverse charge and how it all comes together
- Be aware of the do's and don'ts of proper documentation of overseas transactions and the many other blind spots to know what it takes to get it right

Registration

YES! Register me NOW!

For enquiries, please visit www.siatp.org.sg/events, contact **Nabila at 6597 5714 / Kelvin at 6597 5719** or email to enquiry@siatp.org.sg.

Event Details

Date	: 07 June 2019, Friday
Time	: 9.00 – 12.00pm (Registration starts at 8.30am . Light refreshments will be served.)
Venue	: Room 903 Theatre Level 9, NTUC Centre No.1 Marina Boulevard Singapore 018989
Duration	: 3 CPE Hours
Fees	: \$94 (SIATP/ISCA Member); \$118 (Association Member); \$168 (Non-Member)
Closing Date	: 31 May 2019, Friday or when spaces are filled

About the Facilitator



Ms Gan Hwee Leng

Indirect Tax Partner
KPMG Advisory LLP
Accredited Tax Advisor (Income Tax & GST)

Hwee Leng is a Partner of the Indirect Tax practice and has over 25 years of experience in GST-related matters both as a regulator and as a business advisor. She advises clients of their GST process controls/ framework in connection with the Assisted Compliance Assurance Programme (ACAP), ACAP Renewal, Assisted Self-help Kit (ASK) and assists clients with responses to audit queries from the Inland Revenue Authority of Singapore (IRAS). She is one of the contributors of the Goods and Services Tax – Law & Practice, 2nd edition and a co-author of "Taxation of Insurance Business in Singapore – Direct and Indirect Taxation", both published by Lexis Nexis.

Prior to joining KPMG, Hwee Leng was part of IRAS' GST pre and post implementation team that drafted the circulars on the operation of the GST, the GST laws, the audit of GST-registered businesses, implementation of the GST rate-increase as well as management of subsequent amendments to GST laws, among others.