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LearningSolutions

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Indirect Tax and E-commerce

1.5 CPE hours



Target Audience

Indirect Tax Specialists,
Overseas Companies
providing digital services to
Singapore individuals

Delivery Mode

Physical Seminar |
Live Webinar

Facilitators

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Senior Manager | DTS
Indirect Tax

Introduction

It was announced in the 2021 budget that with effect from 1 January 2023, GST will be imposed on the importation of low-value goods (i.e. with value not exceeding \$400) into Singapore via air or post. GST on such low-value goods will be affected via Overseas Vendor Registration ("OVR") regime for B2C imports and via Reverse Charge ("RC") regime for B2B imports. In addition, the existing OVR regime will also be extended to cover B2C non-digital services.

This webinar will focus on digital services taxation in Singapore and provide an overview of the current rules vs the proposed new changes that will be implemented with effect from 1 January 2023.

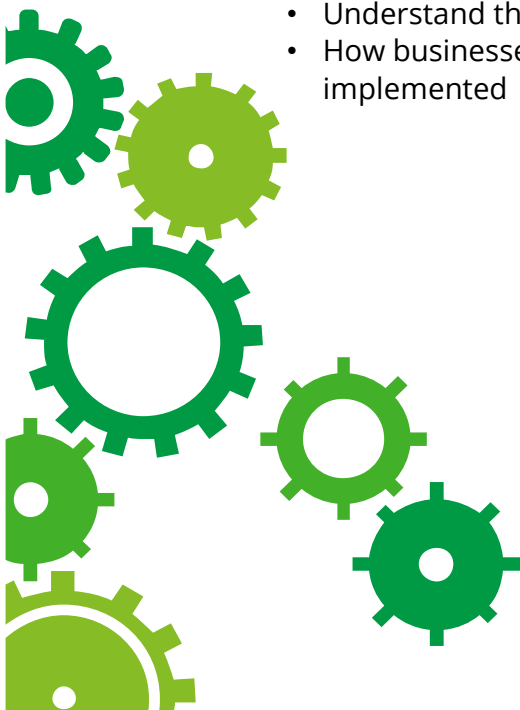


Course Outline

- Compare the current and new rules for importation of low-value goods into Singapore
- Identify the new B2C non-digital services that will be covered under the OVR regime
- Understand the impact of the new OVR and RC rules on businesses
- How businesses can prepare and get ready when the new OVR and RC rules are implemented

Learning Objectives

- Understand the new changes to the import rules for low-value goods and how GST will be collected under the OVR and GST reverse charge regime
- Understand the various B2C non-digital services that will be subjected to GST when the scope of imported services under the OVR regime is implemented





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