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Zero-rating for International Services

2 CPE hours



Target Audience

Tax/finance professionals and accountants who are involved in the GST compliance process

Delivery Mode

Physical Seminar |
Live Webinar

Facilitators

Richard Mackender
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Manager | DTS Indirect
Tax

Introduction

GST-registered businesses must charge GST at the prevailing standard rate of 7% on all supplies of services made in Singapore, unless the supplies qualify for zero-rating (i.e. as international services) or exemption. Failure to charge and account for the applicable GST to the tax authority would turn out to be a costly mistake to the businesses

This workshop aims to explain the various commonly used zero-rating provisions for the supplies of international services and their practical applications.



Course Outline

- Introduction
- Place of supply for supplies of services
- Zero-rating of supplies of services
 - - Rationale of zero-rating
 - - Qualifying conditions and the practical application in relation to certain common international services categories
- Q&A

Learning Objectives

- Understand the concept of place of supply for supplies of services
- Appreciate the rationale of zero-rating for international services
- Learn the qualifying conditions for various common international services categories and their practical applications



Registration

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