

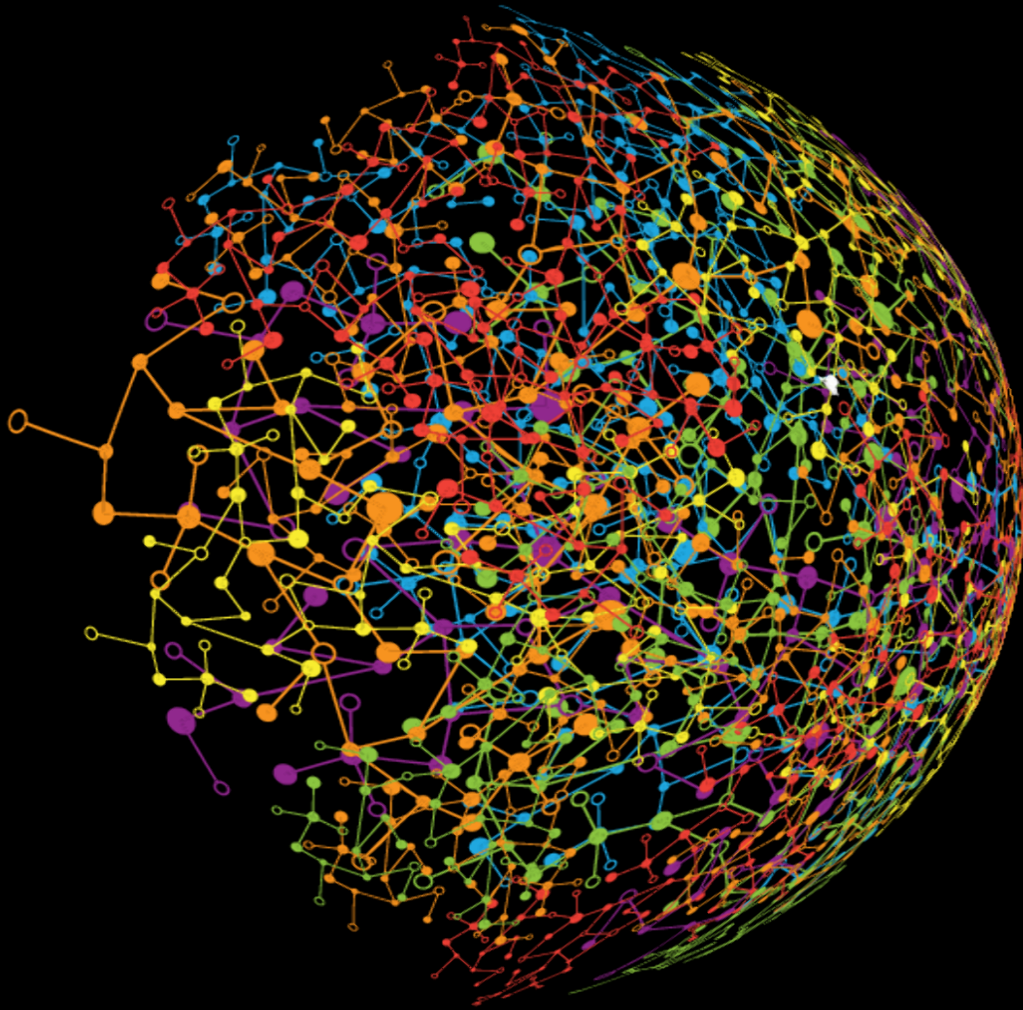
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GST Implications for Fringe Benefits

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
Partner | DTS Indirect Tax

Teh Keng Siong
Senior Manager | DTS
Indirect Tax

Introduction

It is not unusual that fringe benefits are provided by businesses in order to attract and/or retain employees. However, the provision of such fringe benefits may lead to some unintended GST consequences. If not handle appropriately, the businesses could commit GST errors and be subject to penalties and/or fines.

This workshop aims to equip participants with the knowledge on the GST implications associated with the various common fringe benefits.



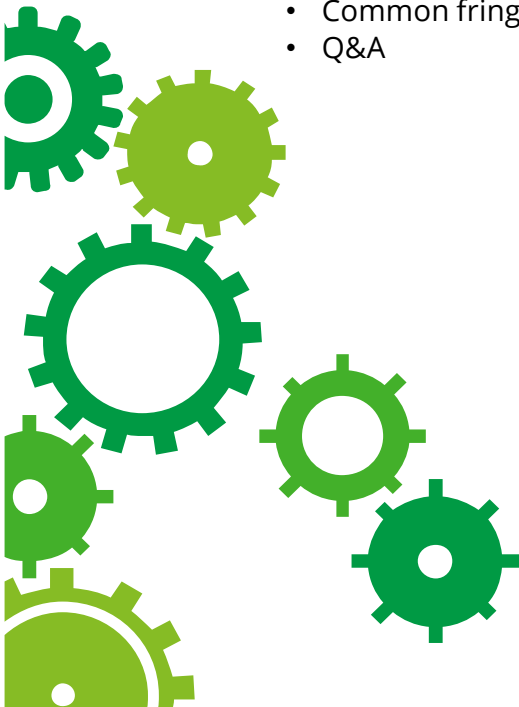
Course Outline

- Introduction
- Deemed output tax
- Disallowed expenses
- Input tax recovery and close nexus test
- Common fringe benefits and the applicable GST implications
- Q&A

Learning Objectives

Participants will be able to:

- Understand the definitions of deemed output tax, disallowed expenses and close nexus test
- Appreciate the rationale and application of close next test.
- Learn the corresponding GST treatments associated with the common fringe benefits



Registration

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