

**Upcoming runs:**

18 – 19 November 2025

**Time:**

9am–5pm (1.5 days)

Day 1 – 9am–12pm

Day 1 – 2–5pm

Day 2 – 9am–12pm

**Venue:**

Virtual

**How to register:**

Simply register online  
(<https://pwc.to/US-QR-mgkip9v5>)

For any further queries,  
please email  
[sg\\_events@pwc.com](mailto:sg_events@pwc.com).

**Objective:**

To provide an  
understanding of key GST  
concepts and the practical  
application of GST.

**Who should  
attend?**

CFOs, financial  
controllers, accountants,  
in-house tax professionals  
and anyone who has  
responsibility for GST in  
the organisation.

# The essentials of Goods & Services Tax (GST)

## Virtual learning workshop

**GST – the facts**

With GST affecting virtually all business transactions, it is inevitable that businesses will make mistakes in their GST returns. This is evidenced by the IRAS collecting \$162 million in additional tax and penalties from GST audits for FY23/24. With the increase in the GST rate from 8% to 9%, a higher GST rate means that GST errors would be a more costly affair.

As the GST errors can be reduced or avoided with a better understanding of the GST rules, it is critical for companies to equip their staff with the right knowledge on how the rules apply to transactions so as to mitigate the exposure to penalties. The IRAS has also indicated in its Voluntary Disclosure Programme that penalties can only be reduced or waived for timely voluntary disclosure of errors.

We invite you to our popular workshop on the essentials of GST where we share with you the common risks in GST so that you can take the necessary steps to avoid them. The seminar will focus on the practical application of the tax and provide an opportunity for participants to discuss their practical situations and how they can effectively manage the GST.

## Should you attend?

You should attend if you do not fully understand the following:

- The recovery of expense from a related company can give rise to a GST liability
- The billings to a foreign company may not be zero-rated (0% GST)
- Your export of goods may not always be zero-rated
- You may not be able to claim GST on your expenses even if they are valid business expenses
- You may have to pay GST to the IRAS when you give gifts
- The critical risk areas often reviewed by the IRAS

## Topics covered

- How to determine the GST treatment of my revenue / supplies?
- How do I support the zero-rating of my supplies?
- How and when do I report my transactions in the GST returns?
- What is the GST treatment of my recovery of expenses?
- Can I claim GST on fringe benefits?
- What conditions do I need to comply with in order to claim GST on my expenses?
- What are the recent GST changes?



Technical skills



People skills






Conferences and facilitation



Training advisory

## Workshop agenda

No.	Topics	Duration	Details
<b>Day 1</b>			
	<b>Module 01</b> GST concepts relating to revenue / supplies	3 hrs	<b>GST concepts relating to revenue / supplies</b> <ul style="list-style-type: none"> <li>• What are the different GST classification for my supplies?</li> <li>• When and what value should I report in the GST returns?</li> <li>• Are there any GST implications when I give gifts?</li> <li>• What conditions do I need to comply with in order to zero-rate my supplies? <ul style="list-style-type: none"> <li>- Sale of goods</li> <li>- Supplies of services</li> </ul> </li> <li>• What are the recent GST changes?</li> </ul>
	<b>Module 02</b> GST concepts relating to purchases and expenses	3 hrs	<b>GST concepts relating to purchases and expenses</b> <ul style="list-style-type: none"> <li>• What conditions do I need to comply with in order to claim GST on my expenses? <ul style="list-style-type: none"> <li>- Contracting party</li> <li>- Tax invoice</li> <li>- Business purpose</li> <li>- Exchange rates</li> </ul> </li> <li>• Can I claim GST on fringe benefits and mobile phone expenses?</li> <li>• Can I claim GST on expenses not paid to suppliers?</li> <li>• Am I subject to input tax restriction?</li> </ul>
<b>Day 2</b>			
	<b>Module 03</b> GST concepts relating to recovery of expenses	3 hrs	<b>GST concepts relating to recovery of expenses</b> <ul style="list-style-type: none"> <li>• What are the GST treatments of my recovery of expenses? <ul style="list-style-type: none"> <li>- Disbursement vs reimbursements</li> <li>- GST classification</li> </ul> </li> <li>• Can I claim GST on disallowed expenses that are recovered from another company?</li> <li>• Common business examples to illustrate the application of the GST rules for recovery of expenses</li> </ul>

## Workshop schedule

Module	Date (Run 3)	Time
<b>Module 01</b> Overview of GST and supplies	18 November 2025	9am–12pm
<b>Module 02</b> Purchases and fringe benefits	18 November 2025	2–5pm
<b>Module 03</b> Reimbursements and disbursements	19 November 2025	9am–12pm

## What did past participants say about our GST workshop:

“The course is well organized and easy to follow and understand”

“The trainer is really good, very knowledgeable and able to answer all our questions”

“Great and fun workshop”

“It was a comprehensive session”

“Clear and enriching workshop”

“Useful to my work”

## Course fees

	PwC clients and alumni / ISCA members / SCTP members	Public
<b>One module</b> (Please select one)	S\$300.00	S\$330.00
<b>Two modules</b> (Please select two)	S\$490.00	S\$520.00
<b>Full course</b> (Modules 1, 2 and 3)	S\$700.00	S\$760.00

\*Prices stated include 9% GST.

## Registration and payment

Registrations will only be confirmed upon receipt of payment and registration form. Please kindly register via this link: <https://pwc.to/US-QR-mgkip9v5>.

### In-company training

This workshop can be presented on-site at your organisation as an in-house programme. Please contact us at [sg\\_events@pwc.com](mailto:sg_events@pwc.com) if you would like to find out more details.

### Note:

- Fees include 9% GST.
- Certificate of attendance will be awarded upon successful completion of the workshop and upon request.

### Cancellation policy:

Full payment must be made prior to the virtual workshop. Registered participants will be liable for the full fee even in the event of non-attendance. Upon receipt of registration, any request for cancellation or a replacement must be confirmed in writing at least **(7) working days** before the workshop and subject to approval. 10% administrative fee will be imposed for any cancellation or deferment received less than **(5) working days** before the workshop. PwC Singapore reserves the right to amend, postpone or cancel the workshop due to unforeseen circumstances.

For registration and queries, please feel free to contact us at [sg\\_events@pwc.com](mailto:sg_events@pwc.com).