

# ***GST and the ABCs of “International Services”***

## **Registration fees**

*(Fees include 7% GST)*

PwC Clients, Alumni and SIATP members: **S\$165**

Public: **S\$180**

## **How to register**

To reserve your seat, please complete the enclosed registration form and email to: [pwcevents@sg.pwc.com](mailto:pwcevents@sg.pwc.com).

## **Benefits of attending**

There are 25 provisions in the GST Act which allow the zero-rating of international services. If you have been relying on the bill-to person to determine whether to charge 0% or 7% GST, it is time to refresh your knowledge on “international services” as not all billings to an overseas person qualify for zero-rating.

PwC is organising this briefing to help you understand when you can apply the zero-rating treatment for the provision of services (including recharges to an overseas person).

The following topics will be covered during the session:

- Common misconceptions of recharges of expenses and international services
- What qualifies as “international services”
- The significance of the terms “Directly in connection with” and “directly benefit”
- Correcting past errors and the IRAS Voluntary Disclosure Programme

## **Speaker Profiles**



**Mr Koh Soo How** is a Tax Partner and specialises in Goods and Services Tax (GST). Soo How leads the PwC Indirect Taxes network in Asia Pacific. Known for his pragmatic approach and sound advice and solutions, Soo How has been named as one of the world’s leading indirect tax advisers by International Tax Review since 2011.

He has also been appointed by the Minister of Finance to be a member of the GST Board of Review which is an administrative tribunal established to adjudicate disputes between taxable persons and the Comptroller of GST.

As an advisor, Soo How has wide GST advisory experience in the areas of business restructuring, supply chain transformation, cross-border transactions, processes review and controls and dispute resolution matters arising from audits conducted by the Inland Revenue Authority of Singapore (IRAS).



**Mr Eddie Soh** is a Senior Manager and he specialises in Goods and Services Tax (GST). Eddie has more than 15 years of relevant experience in GST. Eddie was previously with the Inland Revenue Authority of Singapore (IRAS) as a Tax Auditor in the GST Refunds department.

He has extensive experience in GST advisory work for various industries and has significant experience in GST compliance reviews (GST Healthchecks) where he advises clients of the risk areas and compliance issues. He also provides voluntary disclosure of errors to the IRAS to ensure overall GST compliance.

Eddie is one of the key members of the PwC team, who provides professional advice to clients who are participating in the Assisted Compliance Assurance Programme (ACAP). He is a regular speaker at the public seminars involving the GST Assisted Self-Help Kit (ASK) introduced by the IRAS.

# Registration Form

## **GST and the ABCs of “International Services”**

*Fees: PwC clients/alumni/SIATP members - S\$165 • Public - S\$180 (Fees include 7% GST)*

Please register the following person/s for the workshop on:

☐ 13 Feb 2018, 2.00 pm – 5.30 pm    ☐ 17 May 2018, 2.00 pm – 5.30 pm

☐ 14 Aug 2018, 2.00 pm – 5.30 pm    ☐ 22 Nov 2018, 2.00 pm – 5.30 pm

1. Name: Mr/Ms/Mdm ..... Designation: .....

Email: ..... Contact No: .....

2. Name: Mr/Ms/Mdm ..... Designation: .....

Email: ..... Contact No: .....

### **Contact Person**

Name: Mr/Ms/Mdm ..... Designation: .....

Company: ..... Address: .....

Email: ..... Contact No.: ..... Fax: .....

Enclosed is cheque for S\$..... (Cheque no. ....) made payable to  
**“PricewaterhouseCoopers Singapore Pte. Ltd.”** and Attn: Siti/Maimunah, M&C Dept.

### **Registration and Payment**

Registrations will only be confirmed upon receipt of payment and registration form.

Please mail the registration form and payment to PricewaterhouseCoopers Singapore Pte. Ltd. at:

**7 Straits View, Marina One**

**East Tower, Level 12**

**Singapore 018936**

**(Attn: Siti/Maimunah, M&C Dept)**

Or

Submit your completed registration form via email to pwcevents@sg.pwc.com.

For registration and reservation enquiries, please call Ms Siti or Maimunah at (65) 6236 3957/3 or email us at pwcevents@sg.pwc.com.

### **Note:**

- Cancellation Policy: If you are unable to attend, a replacement is welcome. For cancellation received in writing at least seven (7) days before the seminar, a full refund will be made. No refund (or full rate will be charged) if a cancellation occurs less than 7 days before the seminar date. Notice of cancellation must be made in writing to us.
- Certificate of Attendance will be awarded on successful completion of the workshop.
- The organiser reserves the right to change the venue, date and programme due to circumstances outside our control.

### **Tax deduction**

Companies can claim 400% tax deductions or 40% cash payout of total registration fees under the Productivity and Innovation Credit (PIC) Scheme. Terms and Conditions apply. For more information, please visit the IRAS website at [www.iras.gov.sg/irashome/piccredit](http://www.iras.gov.sg/irashome/piccredit)