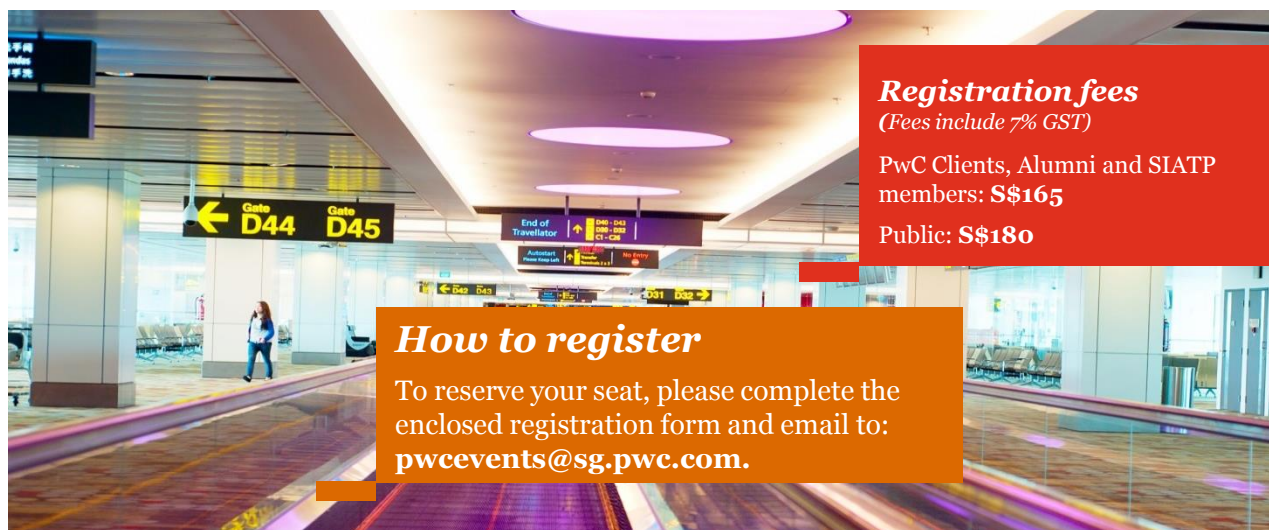


# *Recharge of expenses and reimbursements*

## *– a confusing concept for a simple tax?*



### *Benefits of attending*

It is common practice for businesses to incur expenses and subsequently recharge or recover the expenses from customers or related companies (local or overseas).

The issue (or confusion) is whether such recharges are subject to GST and if they qualify for zero-rating if the recharge is to an overseas person. The IRAS has released an e-tax guide titled “GST: Guide on Reimbursement and Disbursement of Expenses”.

PwC is organising this briefing to help you understand the GST treatment of the recharges of expenses. The following topics will be discussed during this session:-

- a) The rules for differentiating between a reimbursement (taxable) and disbursement (non-taxable);
- b) The GST treatment for the recharge of expenses;
- c) How zero-rating can apply;
- d) The claiming of input tax on expenses that are recovered from another business; and
- e) Common business examples to illustrate the application of the GST rules for such recharges.

### *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

## **Recharges of expenses and reimbursements - a confusing concept for a simple tax?**

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

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

☐ 22 Feb 2018, 2.00 pm – 5.30 pm      ☐ 24 May 2018, 2.00 pm – 5.30 pm

☐ 21 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](mailto: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](mailto: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/picredit](http://www.iras.gov.sg/irashome/picredit)