



CODE: LBS-081

The ICPAS Lunchbox Series

IMPORTANT GST ISSUES TO CONSIDER DURING LIQUIDATION

During liquidation, a liquidator has to manage the company, which includes disposal of assets and sourcing for buyer of the whole or part of the business, besides other responsibilities. Knowing the GST treatment of these matters is important to ensure that the liquidator is in compliant with the GST law.

OUTLINE:

- Time of supply & Accounting of GST for sale of assets
➤ Accounting of deemed output tax on assets upon GST de-registration
➤ Repayment of input tax for expenses outstanding for more than 12 months
➤ Rules governing the claim of input tax where no supply are made
➤ GST treatment for transfer of business as a going concern

Supported by:



Date

29 January 2008
(1 CPE Hour)

Time

12.00pm – 2.00pm
(Registration begins 11.30am)

Venue

SAA (City Campus)
6 Raffles Quay
#23-00
Singapore 048580

Seminar Fee (incl. GST)

S\$21.40
(ICPAS and/or IPAS Members)
S\$32.10 (Non-Members)

SPEAKER: Mr Manmohan Singh

Manmohan Singh is a pioneer in the successful implementation of GST in Singapore. With 14 years of experience in IRAS, he has dealt with complex GST issues, rulings, taxpayer education, GST Audit and was a panelist at IRAS seminars. As the approving officer for de-registration cases while in IRAS, he is well versed with the issues and mistakes made during de-registration. He is now a specialist trainer focusing on GST issues and has handled many complex GST cases.

PROGRAMME

12.00pm – 1.00pm: Talk followed by Q & A
1.00pm – 2.00pm: Lunch

Registration, Payment and Refunds

- Registrations will be on a first-come first-served basis. Please make cheques payable to "ICPAS".
• By submitting this registration form, participants are deemed to have fully understood and agreed to the terms and conditions as set by the Academy and will be liable for the full seminar fees even in the event of non-attendance.
• Requests for cancellations and withdrawals will not be granted unless on medical or compassionate grounds. Full course fees will still be payable in the event of non-attendance. However, replacement of participants will be allowed if written notice is given at least 3 working days prior to the seminar.
• A top-up of seminar fees will be required where a member is substituted by a non-member registrant. However, there will be strictly NO REFUND should a non-member be substituted by a member registrant.
• All participants will receive an email notification latest 1 week prior to the seminar date. Please contact us should you not receive any by then.

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Please mail / fax registration to:

REGISTRATION FORM (Closing date: 22 Jan 2008)

SAA (City Campus)
6 Raffles Quay, #23-00 Singapore 048580

GST No: M4-0001553-8

Tel: 6532 5312 Fax: 6532 3095

Name (in BLOCK): \_\_\_\_\_ NRIC No: \_\_\_\_\_

Membership Status: [ ] ICPAS and/or IPAS Member [ ] Staff of CPA Firm [ ] ICPAS Student Member [ ] Non-Member

Billing Address: \_\_\_\_\_ S ( \_\_\_\_\_ )

Company: \_\_\_\_\_ Designation: \_\_\_\_\_

Tel (O): \_\_\_\_\_ Mobile: \_\_\_\_\_ Fax: \_\_\_\_\_ E-mail: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Tel: \_\_\_\_\_ Fax: \_\_\_\_\_

Mode of Payment

Credit Card: [ ] MasterCard [ ] VISA [ ] Crossed cheque (no: \_\_\_\_\_) for \$ \_\_\_\_\_

Credit Card Number: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ Expiry Date: \_\_\_\_\_ / \_\_\_\_\_

Cardholder's Name: \_\_\_\_\_ Amt: S\$ \_\_\_\_\_

Cardholder's Signature: \_\_\_\_\_ Date: \_\_\_\_\_