

Hiregange Academy

(A Division of Empower Education Foundation®)

- Empowering Knowledge & Employability

Going Beyond!!! January 2019



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Opportunity extended for ITC claim again

The due date for claim of ITC of GST paid on procurement of goods and services for FY 2017-18 had ended on the date of filing GST returns for September 2018 which was 25th October 2018. However, there were many assesseees who could not claim the complete ITC due to reasons such as lack of awareness of law, suppliers ignorance, glitches in the GSTN and non-availability of invoices or debit notes. There were also instances wherein the ITC was not claimed due to non-appearance of tax amounts in GSTR-2A on account of non-filing of GSTR-1 by the registered vendors (though this was not the condition). The revenue had also in between raised a few 1000s notices for the difference which caused fear of dispute in tax compliant persons. The tax payers also faced lot of technical issues in GST and there was a request to extend the due date for claim of ITC for the FY 2017-18 at least till March end 2019. The order no.2/2018 was issued in this regard subject to conditions. In this article, we have put across a few points which could be useful for the tax payers in claim of missed ITC.

Order no.2/2018 dated 31st December 2018

In terms of powers under Section 172 of CGST Act 2017, order no.2/2018 dated 31.12.2018 was issued to add a proviso to Section 16 (4) of CGST Act 2017 to facilitate the ITC claim for missed out invoices or debit notes. The benefit has been provided subject to following conditions:

- ITC should be availed by the due date of furnishing of the GST return (GSTR-3B) for the month of March, 2019. The normal due date would be 20th April 2019 unless extended.
- ITC would be eligible in respect of invoices or debit notes for supply of goods or services or both made during FY 2017-18.

- The details of such invoices or debit notes should have been uploaded by the supplier in their GSTR-1 by March, 2019. In other words, the assessee should ensure that he has the details of the ITC in his GSTR-2A return to claim the ITC. To address this, the due date for rectifying error or omissions in GSTR-1 for FY 2017-18 has also been extended till March 2019.

Details to be reflected in GSTR-2A

The facility of ITC till March 2019 is subject to condition that the details get reflected in the GSTR-2A which can happen only when the suppliers upload the details in their GSTR-1 outward supply statement. However, there could be bill of entries as discussed in previous paras and also reverse charge payments for which self-invoice needs to be issued. Both these details would not get reflected in GSTR-2A. The question arises as to eligibility of such credits, if any, missed out by assesseees. The following discussion could be helpful in understanding the eligibility and decision making for claiming credits:

Bill of entries –

If one were to observe the provisions of Section 16(4), the restriction to claim the ITC by return filing due date of September is only in respect of any invoice or debit note for supply of goods or services or both. For the purpose of GST, 'invoice' means the tax invoice referred to in Section 31 and 'debit note' means a document issued by registered person under Section 34(3) of CGST Act 2017.

In terms of Rule 36 of CGST Rules 2017, bill of entry or any similar document prescribed under Customs Act 1962 is also a document for on the basis of which ITC could be claimed by the registered person.

As Section 16 (4) does not restrict the time limit for bill of entries, it could be contended that the missed-out ITC, if any, could be claimed in respect of bill of entries irrespective of time limit in case of imports. This is equally applicable for bill of entries filed for procurements from SEZ units as well. It appears that with the same intention, even the order no.2/2018 does not discuss anything about bill of entries. Therefore, the registered persons could identify the missed credits on imports and claim it at the earliest even though the same is not reflected in GSTR-2A as such details would not be uploaded by registered suppliers.

RCM credits -

In our previous article we had discussed about possible arguments to claim ITC on tax paid under RCM after September end. Though the new order no.2/2018 does not specify anything about such cases, the credits eligibility could be considered based on the following arguments:

- The provision restricts the credit in respect of invoice or debit note for supply of goods or services. RCM is levied on receipt of goods or services and therefore, Section 16(4) is not applicable.
- Restriction is only in respect of invoices which are dated in previous financial year and linked to financial year and not to supply made in financial year.

However, there could be counter arguments also as these payments would be still made in respect of previous financial year. Decision should be made based on risk appetite of assessee considering the amounts involved.

Action points for assessee

Now as the due date is extended, the tax payers could take up following actions to ensure that all eligible credits are duly identified and claimed by due date of filing return for March 2019:

- Identify the invoices in respect of entries found in GSTR-2A but credit not claimed.
- Out of above, identify the eligible credits and claim it in the GSTR-3B returns before filing return for March 2019. This would become credit of FY 2018-19. Income tax implications, if any, to be considered as there are chances that expenses could have accounted including taxes.
- Identify the expenses which are with GST but details not reflected in GSTR-2A. In such cases, instruct / request the vendors to provide the details in GSTR-1 which could be missed out or wrongly entered as B2C transaction.
- There are also possibilities that debit note details not disclosed in GSTR-1 by the vendors. Even those cases should be brought to the notice of vendors for entry in GSTR-1 to claim credits.
- Wherever the details are not disclosed by the vendors, the option of withholding the GST amounts could be considered.
- Identify credits reversed after October 2018 due to time limit specified and explore the option to re-claim such credits subject to eligibility.

Conclusion

The government has provided a great opportunity to tax payers to claim the missed out credits. It is prudent for them to identify the missed credits or knowingly left out due to wrong understanding of law/ fear of dispute and claim them before filing returns for March 2019. Professionals could play vital role in assisting the assesseees at this stage as there is ample time left for GST annual return and GST audit certification as well.

**-CA Madhukar N Hiregange
- CA Mahadev R**

Refund of accumulated ITC of compensation cess

Background:

The entities whose procurements attract compensation cess but there is no compensation cess levy on final goods manufactured could have accumulated ITC of compensation cess. There has been an ambiguity about eligibility of refund of accumulated ITC of compensation cess in GST law.

This article would provide some light on eligibility of refund of accumulated ITC of compensation cess in case of export of goods without payment of IGST under bond or LUT, where the final goods are not subject to compensation cess.

In case of export of goods with payment of IGST, refund would be applied only for taxes paid. Therefore, when the final goods are not subject to compensation cess, the option of refund of compensation cess would not be possible.

Applicability of Compensation Cess:

Most of us are aware that GST is a consumption-based tax wherein due to introduction of GST, manufacturing States feared loss of revenue. For the purpose of providing compensation to the States for such loss, compensation cess provisions were introduced which would be levied for a period of 5 years from commencement of GST. Central government has notified the following goods on which compensation cess would be levied:

- Pan masala
- Tobacco and manufactured tobacco substitutes, including tobacco products.
- Coal, briquettes, ovoids and similar solid fuels manufactured from coal, lignite whether or not agglomerated excluding jet, peat (including peat litter), whether or not agglomerated.
- Aerated waters
- Motor vehicles (specified)
- Any other supplies as notified from time to time.

ITC on compensation cess paid on inward supply of goods:

The provisions of CGST Act or IGST Act in relation to assessment, appeals, interest etc., including ITC would be applicable as it is for the goods covered under GST (Compensation to States) Act 2017. Therefore, ITC of compensation cess paid could be availed but utilized only towards payment of compensation cess.

Refund in case of zero rated supply:

Zero rated supply means:

- Export of goods or services or both, or
- Supply of goods or services or both to SEZ developer or SEZ unit.

A registered person making zero rated supply would be eligible to claim refund under following to options.

- Supply goods or services or both under bond or LUT subject to conditions, without payment of IGST and claim refund of unutilized ITC.
- Supply goods or services or both subject to conditions, on payment of IGST and claim refund of such IGST paid.

Refund of unutilized ITC would be allowed only in the following cases:

- Zero rated supplies (export or supply to SEZ) made without payment of IGST under bond or LUT.
- Inverted duty structure (GST rate of inputs being higher than rate of output supplies other than nil rated or fully exempt supplies).

Time limit to claim refund in case of export of goods or services:

A registered person may make application for refund before expiry of two years from the relevant date in such form as may be prescribed

Relevant date means:

Particulars	Relevant date
In case of export of goods outside India	
Goods are exported by sea or air	Date on which ship or aircraft leaves India
Goods are exported by land	Date on which goods pass frontier
Goods exported by post	Date of dispatch of goods by post office to a place outside India
In case of export of services outside India	
Service has been completed prior to receipt of payment	Date of receipt of payment in convertible foreign exchange
Payment for service received in advance prior to issue of invoice	Date of issue of invoice

Refund of accumulated ITC of compensation cess:

The refund of accumulated ITC of compensation cess could be claimed by satisfying the following conditions:

- The registered person would have paid compensation cess on inward supply of goods.
- The inward goods would have utilized for manufacture the final goods.
- The final goods would have been exported under bond or LUT without payment of IGST.
- The compensation cess would have been availed as ITC in GSTR 3B return.
- The final goods may or may not liveable to compensation cess.
- Other conditions for claiming refund under section 54 of CGST Act.

If the registered person has both domestic and export supply of goods, in such case refund of accumulated ITC of compensation cess could be applied only to the extent of export turnover. In terms of Section 9 of GST (Compensation to States) Act 2017, taxable person may apply for refund of compensation cess according to rules of CGST Act 2017.

Example: XYZ Limited manufactures aluminium products and these products are not subject to compensation cess. For manufacturing such aluminium products company purchases coal as a raw material and pays compensation cess.

Case 1: XYZ limited sells all its goods in domestic market. Whether they can avail the ITC of compensation cess paid and go for refund of the same?

Answer: ITC would be eligible only if there is levy of compensation cess. Refund is also not possible if there are no exports.

Case 2: XYZ limited exports all its goods on payment of IGST and claim refund. Whether they can claim refund of accumulated ITC of compensation cess?

Answer: No. Refund of compensation cess cannot be claimed in case of export on payment of IGST as they could claim for refund of taxes paid (i.e. IGST).

Case 3: XYZ limited exports all its goods without payment of IGST and not availed the ITC of compensation cess as their outward supply does not attract compensation cess. Whether they can claim refund of compensation cess paid on coal?

Answer: No. XYZ limited had not availed ITC of compensation cess in GSTR 3B and would have expensed off it in books of accounts. If ITC is accounted in books and GSTR-3B returns, then option of refund could be explored.

Case 4: XYZ limited exports all its goods without payment of IGST under bond or LUT and also availed the ITC of compensation cess in GSTR 3B. Whether they can claim refund of accumulated ITC of compensation cess?

Answer: Yes. XYZ limited could claim for refund of accumulated ITC of compensation cess on account of export of final goods without payment of IGST under bond or LUT.

Case 5: XYZ limited makes both domestic sales and export of goods without payment of IGST and had availed ITC of compensation cess. Whether they can claim refund of accumulated ITC of compensation cess?

Answer: Yes. XYZ limited could claim refund of accumulated ITC of compensation cess to the extent of export turnover and proportion to domestic sales, XYZ limited to reverse the ITC and expense it off in the books of accounts.

Conclusion:

The registered person making export of final goods without payment of IGST under bond or LUT who pays compensation cess on inward supplies could avail the ITC of the compensation cess in GSTR 3B and apply for refund of such accumulated ITC to the extent of export turnover. This view has been confirmed even in CGST circular no.79/53/2018 dated 31st December 2018. In this regard, following circulars could be referred by the readers:

- Circular No. 1/1/2017-Compensation Cess dated 26th July 2017.
- Circular No. 45/19/2018-GST dated 30th May 2018.
- Circular No. 79/53/2018-GST dated 31st December 2018.

- CA Abhilash N

Anti-profiteering

In common parlance, Profiteering means making unreasonably high profits in the course of ordinary trade or business, whereas Anti-profiteering means prevent profiteering from unethical methods.

In terms of GST law, Section 171(1) Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.

Section 171(2) of the CGST Act requires constitution of an Authority to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

Eg:-Company A sells a product to consumers. For this, the company Apays GST say 18% or Rs 18. Now, Company A procures material from Company B. On this transaction, Company B pays a GST too, of say 12%. This means the government earns double the amount of tax for producing one good. But it doesn't happen this way, thanks to Input Tax Credit (ITC).



Sl. No	Pre GST	Post GST	Profit Constant & Price adjustment
Purchase price of Goods	10,000	10,000	10,000
Excise duty @12.5%/CGST@9%	1,250	900(ITC)	900(ITC)
VAT @5.5%/SGST@9%	619(Credit)	900(ITC)	900(ITC)
Total Purchases	11,869	11,800	11,800
Operational Expenses(OE)	100	100	100
Tax on OE (Service Tax@15%)/(GST @18%)	15	18(ITC)	18(ITC)
Total Cost	11,984	11,918	11,918
Sale Price	12,500	12,500	11,235(Rs.12500-Rs.1,265)
Tax on Sale @ 5.5%/18%	688	2,250	2,022.30
Amount received from Customer	13,188	14,750	13,257.3
Profit	1,135	2,400	1,135
Profiteering/Benefit passed to customers		1,265	1,265

Formula:

- Cost to company(CTC)= Tax on sale-VAT/GST
- Profit= Amount received from customers-Total cost-CTC
- Sale price=Sale price of Post GST regime-Profiteering.
- In pre GST regime, VAT credit is available, than (CTC) will be Rs.69 (Rs.688-Rs.619), Profit will be Rs.13,188-Rs.11,984- Rs.69=Rs.1,135.
- As CGST & SGST credit is available, than CTC will be Rs.432 (Rs.2,250- Rs.900- Rs.900- Rs.18), Profit will be Rs.14,750- Rs.11,918- Rs.432= Rs.2400.
- As per above example Company is making extra profit of Rs.1,265 (Rs.2,400-Rs.1,135).In terms of Sec 171(1) Extra profit(Benefit) should be passed on to the final customers. These can be achieved by making price adjustment and profit constant. Sale price should be adjusted to Rs.11,235 (Rs.12,500-Rs.1,265).
- In case company is not able to pass on the benefit to customers, it has to deposit the amount in consumer welfare fund run by department of consumer affairs.
- CGST Rules are framed for the purpose of constituting the Authorities and providing the powers, duties, procedure, etc. of the Authority.

**To read more, [click here](#)
- Ramya U.R.**

GST Impact on Supply of Used Car

Introduction

Since one and half year from date of implementation of GST, there are several confusions regarding rate of tax applicable on supply of motor vehicles. In this article I would like to throw some light on changes on GST implications on supply of old/ used vehicles.

In this article the following aspects relating to the sale of used car under GST are covered:

- General Classification
- GST Rate changes (including abatement)
- Exemption from URD purchases
- Valuation
- Illustrations
- FAQs
- Upcoming/related GST updates

General Classification of Motor Vehicle:

HSN	Description	Specimen
8702	Motor vehicles for the transport of ten or more persons, including the driver	Passenger Bus, Tempo travellers
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702)	Diesel and Petrol Cars, Electric cars, Ambulance, Three wheeled motor vehicles
8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]	Lorries, Goods carrier

Changes of GST rate over a period of time:

GST rate in case of old and used car was same as applicable on new car up to 25/01/2018. Following are rates as per notification no.01/2017 Central Tax (Rate) up to 25/01/2018 and rates after 25/01/2018, which are reduced through the notification no.08/2018 Central Tax (Rate).

Category of car (Based on notification no.01/2017 & 08/2018) – CT (R)	GST rate up to 25/01/2018	GST rate from 25/01/2018 (with conditions)
Petrol Vehicles with more than 1200cc engine capacity & 4000mm length (HSN 8703)	28%	18%
Diesel Vehicles with more than 1500cc engine capacity & 4000mm length (HSN 8703)		18%

Category of car (Based on notification no.01/2017 & 08/2018) – CT (R)	GST rate up to 25/01/2018	GST rate from 25/01/2018 (with conditions)
SUVs (including utility vehicles) with more than 1500cc engine capacity (HSN 8703)	28%	18%
Vehicles other than those mentioned above, including other vehicles under chapter 87	28%/18%/12%*	12%

* - Various types of motor vehicles covered under Chapter 87, which have varied rates. This would provide relief to the persons dealing in the buying and selling of motor vehicles. Although, it would also help reduce the impact for a registered person who is selling the motor vehicle being a fixed asset.

Conditions for claiming such rates & exemptions:

- Where depreciation claimed under Income tax, margin shall be calculated as consideration received (-) depreciated value of goods as on date of supply. Here, it is important to note, that although Income Tax required depreciation to be calculated on the asset block, the rate is required to be applied for the specific motor vehicle, upto the date the supply.
- The credits under GST or erstwhile laws have not been claimed. (GST, VAT, ED, ST)

Changes of GST Cess rate over a period of time

In case of motor vehicles even the rate of GST compensation cess has undergone many changes from initial compensation cess notification no. 01/2017- Compensation cess (Rate) vide notification no. 05/2017 dated 11th September 2017 and 01/2018 dated 25th January 2018.

Compensation Cess - Motor Vehicles (USED/OLD only)				
Based on Notification 1/2017 & 5/2017 & 1/2018 - Compensation Cess (Rate)	GST% upto 10/9/17	GST % 11/9/17 – 24/1/18	GST % from 25/1/18	Remarks
Serial no. 47 & 48 in 01/2017 is substituted for below (only 8703)				
Vehicle with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion [conditions a) Ambulance b) Three wheeled vehicle c) vehicle engine capacity <1200cc&<4000mm]	NIL	NIL	NIL	Applicable only where ignition + electric MV

To read more about the article, [click here](#).
 - Kishore B vetted by CA Akshay Hiregange

Analysis of Case Laws:

The recent ruling of Gujarat High Court (HC) *Torrent Power Ltd. v. Union of India*, strikes down paragraph 4(1) of Circular No. 34/8/2018-GST dated 1 March 2018 as being ultra vires to the provisions of CGST Act and exemption notification No. 12/2017-Central tax (Rate), dated 28 June 2017.

On 1 March 2018, CBIC issued Circular No. 34/8/2018- GST. Paragraph 4(1) of the circular clarified that various charges collected by the power distribution companies like rental charges for metering equipment, charges for duplicate bill, application fee for leasing connection of electricity, etc. are taxable.

The petitioner contended that such charges are specifically included in the charges for electricity as per the provisions of the Electricity Act. Such activities are mandatorily required to be carried out for the purpose of supply of electricity. It is not possible to supply electricity without undertaking such activities.

The key observations of HC are as follows:

- Services which were included within the ambit of transmission and distribution of electricity during the pre-negative list regime cannot now be sought to be excluded by merely issuing a clarificatory circular, that too, with retrospective effect.
- Such services would stand covered by the exemption granted to transmission and distribution of electricity.
- The services provided by the petitioner are in the nature of composite supply and therefore the tax liability has to be determined by treating the same as a supply of transmission and distribution of electricity (which is the principal supply).

Comments:

Although the circular issued by CBIC is not binding on the taxpayers, the ruling of Gujarat HC has cleared the ambiguity that had arisen due to conflicting view in the circular issued under GST and is likely to benefit not only the power distributing entities but also the end consumers.

The ruling confirms the position that a composite supply could include an exempt supply also. However, there are media reports that GST Council is considering to unbundle supplies which consist of both taxable and exempt supplies.

-Parameshwar

Notifications & Circulars issued for the month January 2019

SI No	Subject	Notification / Circular No. & Date of Issue	Link to Download
1	Clarification regarding section 140(1) of the CGST Act,	Circular 87/2019	View
2	GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company.	Circular 86/2019	View
3	Clarification on GST rate applicable on supply of food and beverage services by educational institution.	Circular 85/2019	View
4	Clarification on issue of classification of service of printing of pictures covered under 998386.	Circular 84/2019	View
5	Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC).	Circular 83/2019	View
6	Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs).	Circular 82/2019	View
7	Seeks to extend the due date for furnishing of FORM GSTR – 7 for the months of October, 2018 to December, 2018 till 28.02.2019.	07/2019-CT ,dt. 31-01-2019	View (208 KB)
8	Seeks to amend notification No. 65/2017-Central Tax dated 15.11.2017 in view of bringing into effect the amendments (to align Special Category States with the explanation in section 22 of CGST Act, 2017) in the GST Acts	06/2019-CT ,dt. 29-01-2019	View (253 KB)
9	Seeks to amend notification No. 8/2017-Central Tax dated 27.06.2017 so as to align the rates for Composition Scheme with CGST Rules, 2017	05/2019-CT ,dt. 29-01-2019	View (253 KB)
10	Seeks to amend notification No. 2/2017-Central Tax dated 19.06.2017 so as to define jurisdiction of Joint Commissioner (Appeals)	04/2019-CT ,dt. 29-01-2019	View (253 KB)
11	Seeks to amend the CGST Rules, 2017	03/2019-CT ,dt. 29-01-2019	View (253 KB)
12	Seeks to bring into force the CGST (Amendment) Act, 2018	02/2019-CT ,dt. 29-01-2019	View (253 KB)
13	Seeks to amend notification No. 48/2017 to amend the meaning of Advance Authorisation	01/2019-CT ,dt. 15-01-2019	View (253 KB)
14	Seeks to rescind notification No. 8/2017-Central Tax (Rate) dated 28.06.2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts	01/2019-CT (Rate) ,dt. 29-01-2019	View (361 KB)
15	Seeks to amend notification No. 10/2017-Integrated Tax dated 13.10.2017 in view of bringing into effect the amendments (to align Special Category States with the explanation in section 22 of CGST Act, 2017) in the GST Acts	03/2019-IT,d. 29-01-2019	View (294 KB)
16	Seeks to amend notification No. 7/2017-Integrated Tax dated 14.09.2017 to align with the amended Annexure to Rule 138(14) of the CGST Rules, 2017.	02/2019-IT,d. 29-01-2019	View (294 KB)
17	Seeks to bring into force the IGST (Amendment) Act, 2018	01/2019-IT,d. 29-01-2019	View (294 KB)
18	Seeks to rescind notification No. 32/2017-Central Tax (Rate) dated 13.10.2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts	01/2019-IT (Rate) ,dt. 29-01-2019	View (190 KB)

1. Last Attempt of IIPCC under Old Scheme of Education and Training
https://www.icai.org/new_post.html?post_id=15406&c_id=347
2. Change in structure of question paper of practical training assessment
<https://resource.cdn.icai.org/53893bos43282.pdf>
3. Revision in Cut-off date for converting from earlier scheme to Revised Scheme of Education and Training implemented w.e.f. 1st July, 2017 for purpose of eligibility to appear in Foundation / Intermediate / Final examinations being held in May, 2019
https://www.icai.org/new_post.html?post_id=15378&c_id=347
4. Pattern of assessment in select subjects including Final(Old) Paper 6: ISCA from May, 2019 Examination - (21-01-2019)
https://www.icai.org/new_category.html?c_id=347

Happenings at Academy

Upcoming Events

Mark your Calendar

Topic	Date	Venue & Brochure link
Workshop on GST Refunds	27th February 2019	Hiregange Academy Seminar Hall http://www.hiregangeacademy.com/event/Workshop-on-GST-Refunds.pdf
GST Certification Course	16th Feb – 03rd Mar 2019	Hiregange Academy http://www.hiregangeacademy.com/event/GST-Certification-15th-batch-Brochure-2019.pdf

Concluded Events

Topic	Date	Venue & Brochure link
Practical Challenges w.r.t Movement of Goods including E Way bill	28th January 2019	Hiregange Academy and link as follows: http://www.hiregangeacademy.com/event/PDF_28.01-2019_GST-Workshop-Brochure-converted.pdf

