

Income Tax Programme Level 2 – 1/2026

Programme Objective:

- Provides in-depth knowledge on income taxes
- Provides basic understanding of international tax and GST that are most relevant for businesses

Admission Requirement:

- Participants who have completed Tax Academy's Income Tax Programme Level 1 and have 1-2 years of relevant working experience in income tax

Dates

Topic	Trainer	Dates & Venue
General Framework of Income Taxation, Deduction and Capital Allowance	Jonathan Paguntalan Director Crowe Horwath First Trust Tax Pte Ltd	5 & 6 May 2026 9.00 a.m. to 5.00 p.m. IRAS Revenue House 55 Newton Road Training room C & D
Taxation of Companies & Transfer Pricing	Chan Chow Hua Deputy Director Inland Revenue Authority of Singapore	11 & 12 May 2026 9.00 a.m. to 5.00 p.m. 13 (AM) May 2026 9.00 a.m. to 12.30 p.m. IRAS Revenue House 55 Newton Road Training room C & D
Overview of Goods and Services Tax	Gan Hwee Leng Retired Tax Partner KPMG Advisory LLP	14 May 2026 9.00 a.m. to 5.00 p.m. <i>via Zoom</i>
Taxation of Non-residents, Withholding Tax and Tax Treaties	Cheang Lai Ping Former VP Global Tax DFS Group	20 & 21 May 2026 9.00 a.m. to 5.00 p.m. IRAS Revenue House 55 Newton Road Training room C & D
Taxation of Other Business Structures (Bodies of Persons, Companies Limited by Guarantee, Trusts and Charities)	Audrey Yue Deputy Director Inland Revenue Authority of Singapore	26 May 2026 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Taxation of Partnerships	Toh Boon Ngee Retired Tax Partner KPMG Services Pte Ltd	28 & 29 May 2026 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>

Note:

- Participants are given access to the Learning Management System, Canvas from 1 May 2026 to 30 Jun 2026.
- Programme qualifies for a total of 54 CPE hours recognised by accreditation and professional bodies

Course Fees**\$3,924.00**

(inclusive of 9% GST)

- Fees include course materials and written examination fee for first sitting.
- The same course fee applies for participants who opt out of the examination.
- Overseas participants who in their business capacity belong overseas and are sponsored by overseas employers, will pay SGD3,600.00, excluding GST.
- Self-funded individuals may apply for SkillsFuture Credit claim and Union Training Assistance Programme (UTAP) funding, subject to the respective conditions.

NOTE: Please ensure that you have read and understood the [Terms and Conditions](#) for courses before you register. Photographs and footage may be taken during the course/event. These will be used by Tax Academy for marketing and publicity in our publications, website and social media platforms.

Written Examination

- Participants must achieve at least 60% attendance to take the written examination. Participants will be awarded a certificate of achievement with a grading.
- Please refer to the exam format and marks allocation for each question below:

Question	Topic	Weightage
Part A : Compulsory Questions		
1.	General Framework of Income Taxation, Deduction and Capital Allowance	25 marks
2.	Taxation of Companies & Transfer Pricing	30 marks
3.	Taxation of Non-residents, Withholding Tax and Tax Treaties	30 marks
Part B : Choose 1 out of 2 questions		
4.	Taxation of Partnership	15 marks
5.	Overview of Goods & Services Tax	15 marks
	Total weightage	100 marks

Date: **30 June 2026**
 Time: 9.00 a.m. to 12.00 p.m.
 Venue: Inland Revenue Authority of Singapore, Revenue House,
 55 Newton Road, Basement 1, Training Room Discovery

Tax Academy of Singapore Merit Book Prizes

To recognise the outstanding performance of candidates who scored well for the examination, Tax Academy will award “Tax Academy Merit Book Prizes” to the top 10% of the cohort. Each Book Prize winner will receive \$300.

Tax Academy will publish the names, organizations and photos on the Book Prize recipients on TA website and its social media platforms.

**Excludes participants who receive other book prizes or awards*

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