

Property Tax Level 1 Programme – Intake 1/2025

Programme Objective:

- Provides basic knowledge on the principles and practices of property tax assessment.
- Reinforcement of basic property tax principles and concepts through lectures, discussions, and practical cases

Admission Requirement:

- Programme is recommended for participants with little or no knowledge in property tax

Dates

Topic	Trainer	Dates and Time
<p>Introduction to Property Tax</p> <ul style="list-style-type: none"> • Overview of Property Tax Assessment • What is Chargeable to Property Tax? • Determination of Annual Value and Property Tax Payable • Who pays the tax • Amendment to annual values and recovery of taxes • Reliefs and Exemptions • Objections and appeals • Enforcement of taxes <p>Principles of Property Tax Assessment</p> <ul style="list-style-type: none"> • Principle of Independent Assessment • Principle of Hypothetical Tenancy • Principle of Rebus Sic Stantibus 	<p>Ms Liang Ling Ling Tax Specialist</p>	<p>25 Sep 2025 9.00 am to 5.00 pm</p>
<p>Methods of Assessment and Valuation</p> <ul style="list-style-type: none"> • Introduction to the assessment methods to determine Annual Value • Considerations for selection of assessment method • Market value and Introduction to valuation methods • Illustration through case examples 	<p>Ms Mabel Lee Senior Tax Specialist</p>	<p>26 Sep 2025 9.00 am to 5.00 pm</p>

Introduction to Stamp Duty <ul style="list-style-type: none">• Background and History• Stamp Duty Chargeability• Rates & Computation• General Principles• When to pay Stamp Duty?• Who should pay Stamp Duty?• Examples of Stamp Duty Assessment• Remissions and Refunds• Adjudication and Objection• Compliance	Ms Gerlyn Yip Senior Manager	29 Sep 2025 9.00 am to 5.00 pm
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Note:

- Participants will be given access to online training materials on the Learning Management System 1 week before course commencement.
- All classes will be conducted online via Zoom.
- Recording of the online trainings by Tax Academy (TA) is required for audit purposes. Participants are also required to turn on their video cameras for the recording.
- Programme qualifies for a total of 21 CPE hours.

Course Fees

Fee: \$1,144.50 (including 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 SGD1,050, 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.

Open-Book Examination

- Participants must achieve at least 60% attendance to take the written examination. Participants will be awarded a certificate of achievement with a grading.
- The examination is Open-Book, candidates are allowed to refer to any reference materials.
- The Property Tax Act will be allowed into the examination hall as reference. Copies of the Act can be downloaded from the AGC Singapore website: <http://sso.agc.gov.sg>. You may also purchase the Act from Toppan Leefung Pte. Ltd.
- Please refer to the exam format and marks allocation for each question below:

S/N	Topic	Weightage
1.	Introduction to Property Tax	30 marks
2.	Principles of Property Tax Assessment	20 marks
3.	Methods of Assessment and Valuation	35 marks
4.	Introduction to Stamp Duty	15 marks
	Total weightage	100 marks

Date: 23 Oct 2025

Time: 10am to 12pm

Venue: Revenue House Multipurpose Hall, Level 5, 55 Newton Road S(307987)

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.

*Participants are not eligible for the TA Merit Book Prize if they also receive similar book prize from their organization.