

Income Tax Programme Level 2 – 2/2023

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 Knowledge of Income Tax <ul style="list-style-type: none"> • Taxability of Income • Taxability of Foreign-Sourced Income • Deductibility of Expenses 	Loh Eng Kiat Partner, Tax & Legal Deloitte Tax Solutions Pte Ltd	3 Jul 2023 9.00 a.m. to 5.00 p.m. 4 Jul 2023 9.00 a.m. to 12.30 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
<ul style="list-style-type: none"> • Capital Allowance 	Teo Po Chu Former Director Inland Revenue Authority of Singapore	5 Jul 2023 9.00 a.m. to 5.00 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
Taxation of Companies	Deborah Lau Deputy Director Inland Revenue Authority of Singapore	10 & 11 Jul 2023 9.00 a.m. to 5.00 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
Withholding Tax	Yap Hsien Yew Partner, Tax Swati Gupta Director, Tax & Legal Deloitte Tax Solutions Pte Ltd	12 & 13 Jul 2023 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Taxation of Sole-proprietorship and Partnership	Cheong-Lim Chen Hoe Assistant Director Inland Revenue Authority of Singapore	18, 19 & 20 Jul 2023 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Goods and Services Tax	Huang Qinxin	24 & 25 Jul 2023

	Director Inland Revenue Authority of Singapore	9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Overview of Tax Treaties & Transfer Pricing (non-examinable)	Chua Kong Ping Tax Partner Hamish Clark Transfer Pricing Director Deloitte Tax Solutions Pte Ltd	26 & 27 Jul 2023 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 26 Jun 2023 to 30 Aug 2023.
- Programme qualifies for a total of 54 CPE hours.

Course Fees

\$1,836.00

(after 10% discount and inclusive of 8% 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 SGD1700, excluding GST.
- Self-funded individuals may apply for 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.

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 knowledge of income tax	25 marks
2.	Taxation of Companies	30 marks
Part B : Choose 3 out of 4 questions		
3.	Taxation of Sole-proprietorship	15 marks
4.	Taxation of Partnership	15 marks
5.	Withholding Tax	15 marks
6.	Goods & Services Tax	15 marks
	Total weightage	100 marks

Date: 22 Aug 2023
Time: 9.00 a.m. to 12.00 p.m.
Venue: IRAS