

# **Advanced Tax Programme (ATP)**

#### **Programme Objective:**

- Offers rigorous training on a wide range of core subjects covering: Tax Policy, Legal Framework, Singapore Individual and Corporate Income Tax, Tax Treaties, Transfer Pricing, International Tax Planning and Goods and Services Tax. The elective component offers modules on Regional (China & India) and US Tax, Tax Incentives, Tax Fraud & Investigation, and Stamp Duty
- Conducted by senior tax professionals from the Big 4 international accounting firms, the industry and tax experts from IRAS.

### **Programme Structure**

ATP candidates will have to complete all the core modules making up 14 units of credits and take 2 of the elective modules that are worth 1 unit of credit each. Candidates are to complete 16 units of credits in total. Each unit of credit constitutes up to 9 hours of contact time. Online/In-person delivery on coursework is conducted twice a week on a weekday night and Saturday mornings on selected weeks, over a period of approximately 10 months.

There will be an assessment grading for each module, typically comprising of class participation, quiz/assignment and exam. Candidates must achieve at least 60% attendance to qualify for the final examination. There will be a 1-week reading period for candidates to prepare for the examinations.

| CORE MODULES            |  | <b>Units of Credits</b> |
|-------------------------|--|-------------------------|
| ATP 101 & 102           | Tax Policy, Administration and Compliance<br>Legal Framework of Taxation | 2                       |
| ATP 103                 | Taxation of Individuals  | 2                       |
| ATP 104 & 105           | Taxation of Corporations (Law) Taxation of Corporations (Practice)       | 4                       |
| ATP 106                 | Tax Treaties & Transfer Pricing  | 2                       |
| ATP 107                 | Goods & Services Tax   | 3                       |
| ATP 108                 | International Tax Planning   | 1                       |
| ATP 109                 | International Tax Developments   | 1                       |
| Total Core Units        |  | 15                      |
| ELECTIVE MODULES#       |  | Units of Credits        |
| ATP 109                 | Regional (China & India) and US Taxation                                 | 1                       |
| ATP 110                 | Tax Incentives (Financial & Non-Financial Sectors)                       | 1                       |
| ATP 111 & 112           | Fraud and Investigation Stamp Duty                                       | 1                       |
| Elective Units Required |  | 2                       |



#### **Admission Criteria**

The ATP is intended for those who wish to upgrade their skills and knowledge for their professional career in taxation. Entry to the ATP is on a competitive basis. Candidates should fulfil the following,

- i. at least 3 years of relevant working experience in tax
- ii. graduates from a recognized university or possess relevant professional qualification (ACCA and/or CPA).
- iii. Attended and passed Tax Academy's Income Tax Programme Level 2

Tax Academy will consider exemptions for (iii), on a case-to-case basis if participants have met the following criteria:

- at least 8 years working experience in tax
- Accredited Tax Practitioner with SCTP

All applications will be subject to shortlisting.

#### Graduation

Candidates who successfully complete the ATP will be awarded a certificate by Tax Academy.

Under a collaborative agreement between Singapore University of Social Sciences (SUSS) and Tax Academy, ATP graduates who meet SUSS' admission requirements, will be admitted to SUSS' Masters in Taxation (MTax) Programme with credit exemption of four courses.

#### **Course Fees**

**ATP Full Programme** (9 core and 2 elective modules) **\$\$6,540.00** (inclusive of GST.)

- Fees include course materials and written examination fee for first sitting.
- Overseas participants who in their business capacity belong overseas and are sponsored by overseas employers, will pay fees excluding GST.

**NOTE**: Please ensure that you have read and understood the <u>Terms and Conditions</u> for courses before you register.

### **Subsidies/Grants**

Self-funded individuals who are on the full programme of the ATP may apply for Union Training Assistance Programme (UTAP) funding, subject to the respective conditions. Please visit <u>Union Training Assistance Programme (taxacademy.sg)</u> for more details.



## **Course Schedule**

Please visit our website for the updated course schedule.

# Registration

Candidates may complete the ATP registration form via the Tax Academy website, <u>Income Tax</u> (taxacademy.sg).