

Income Tax Programme Level 2 – 3/2022

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 	Chan Xue Pei Director KPMG Services Pte Ltd	9 Jan 2023 9.00 a.m. to 5.00 p.m. 10 Jan 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 	How Kim Hong Former Group Tax Specialist Inland Revenue Authority of Singapore	10 Jan 2023 1.30 pm to 5pm 11 Jan 2023 9.00 a.m. to 12.30 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
Taxation of Companies	Samantha Lee Yuet Li Senior Tax Specialist (Accredited) Inland Revenue Authority of Singapore	16 & 17 Jan 2023 9.00 a.m. to 5.00 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
Withholding Tax	Rai Divya Director KPMG Services Pte Ltd	18 & 19 Jan 2023 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Taxation of Sole-proprietorship and Partnership	Nadin Soh Former Associate Partner Ernst & Young Solutions LLP	30, 31 Jan, 1 Feb 2023 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Goods and Services Tax	Jiang Hai	6 & 7 Feb 2023

	Director Deloitte Tax Solutions Pte Ltd	9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Overview of Tax Treaties & Transfer Pricing (non-examinable)	Luis Coronado Partner & EY Asia-Pacific Transfer Pricing Leader Ernst & Young Solutions LLP & Jow Lee Ying Director, Tax Ernst & Young Solutions LLP Senior Lecturer, NTU	9 Feb 2023 2.00 p.m. to 5.30 p.m. 10 Feb 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 4 Jan 2023 to 15 Mar 2023.
- Recording of the online training by Tax Academy (TA) is a requirement by SkillsFuture Singapore (SSG) for audit purposes. Participants are also required to turn on their video cameras for the recording.
- Programme qualifies for a total of 54 CPE hours.

Course Fees

\$2,022.30

(inclusive of 7% GST)

- *Full payment must be received by 31 Dec 2022, otherwise TA will re-issue the invoice in Jan 2023 with 8% GST payable.*
- *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 SGD1890, 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.

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: To be confirmed (Mar 2023)
Time: 9.00 a.m. to 12.00 p.m.
Venue: To be confirmed