

Income Tax Programme Level 2 – 2/2022

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 • Capital Allowance | Chan Xue Pei Director KPMG Services Pte Ltd Teo Po Chu Former Director Inland Revenue Authority of Singapore | 5 Sep 2022 9.00 a.m. to 5.00 p.m. 6 Sep 2022 9.00 a.m. to 12.30 p.m. 7 Sep 2022 9.00 a.m. to 5.00 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room |
| Taxation of Companies | Poh Yen Li Group Tax Specialist Inland Revenue Authority of Singapore | 12 & 14 Sep 2022 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 | 15 & 16 Sep 2022 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 | 19, 20 & 21 Sep 2022 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i> |
| Overview of Tax Treaties & Transfer Pricing (non-examinable) | Aw Hwee Leng Executive Director Sharon Tan Partner Ernst & Young Solutions LLP | 22 & 26 Sep 2022 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i> |
| Goods and Services Tax | Jiang Hai Director | 27 & 28 Sep 2022 9.00 a.m. to 12.30 p.m. |

Note:

- Participants are given access to the Learning Management System, Canvas from 29 Aug 2022 to 30 Oct 2022.
- 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 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 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 (Oct 2022)

Time: 9.00 a.m. to 12.00 p.m.

Venue: To be confirmed