

Income Tax Programme Level 1 – Intake 1/2023

Programme Objective:

- Provides basic knowledge in income tax principles and practice
- Reinforcement of basic income tax principles and concepts through e-learning, classroom discussions and practical cases

Admission Requirement:

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

Dates

| Topic | Trainer | Dates |
|--|---|--|
| Overview of Singapore Tax Regime <ul style="list-style-type: none"> • Introduction to public finance in Singapore • Policy formulation process • Taxation in Singapore: History & Policy • Introduction to Various Taxes in Singapore • Role of Ministry of Finance and Inland Revenue Authority of Singapore • Trends and Challenges in Administration | Esther Lau Deputy Director Inland Revenue Authority of Singapore | Asynchronous Session <i>Participants will be given access to view the e-learning materials and recorded session in Canvas from 1 Nov 2022.</i> (non-examinable) |
| <ul style="list-style-type: none"> • Arrangement and Administration of the Income Tax Act & Definition of terms • Scope of Charge and General Deduction Formula • Taxation of Employment Income and Related Exemptions/ Deductions | Ms Chin Sau Hing Senior Assistant Director Inland Revenue Authority of Singapore | 27 & 28 April 2023 9.00 a.m. to 12.30 p.m. <i>Participants are required to complete the requisite online topics and quizzes prior to this workshop.</i> |
| <ul style="list-style-type: none"> • Taxation of Other income – Sections 10(1)(d) to Section 10(1)(g) and Related Exemptions and Deductions • Deductions under Section 37 • Personal Reliefs • Computation of Income Tax Liability of an Individual | Ms Chia Sook Kuen Deputy Director Inland Revenue Authority of Singapore | 8 & 9 May 2023 9.00 a.m. to 12.30 p.m. <i>Participants are required to complete the requisite online topics and quizzes prior to this workshop.</i> |
| <ul style="list-style-type: none"> • Taxation of Sole-Proprietorship • Taxation of Partnership | - | via e-learning (non-examinable) |

Note:

- This is a blended learning course. Participants are required to complete the requisite online topics and quizzes prior to the 2-day sessions with trainers. Attendance is compulsory.
- Participants are given access to the e-Learning materials on the Learning Management System, Canvas from mid-April to 15 July 2023.
- All classes will be conducted online via Zoom.
- Programme qualifies for a total of 29 CPE hours including the e-Learning component.

Course Fees

\$831.60 (after 10% discount & 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 SGD770 (after 10% discount), 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.
- The Income 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. The Income Tax Act from other publications will not be allowed into the examination hall.
- Please refer to the exam format and marks allocation for each question below:

| S/N | Topic | Weightage |
|-----|---|------------------|
| 1. | <ul style="list-style-type: none"> • Arrangement and Administration of the Income Tax Act & Definition of Terms • Scope of Charge and general deduction formula | 15 marks |
| 2. | <ul style="list-style-type: none"> • Taxation of employment income and related exemptions and deductions | 30 marks |
| 3. | <ul style="list-style-type: none"> • Taxation of other income - Sections 10(1)(d) to Section 10(1)(g) and related exemptions and deductions • Deductions under Section 37 | 35 marks |
| 4. | <ul style="list-style-type: none"> • Computation of income tax liability of an individual | 20 marks |
| | Total weightage | 100 marks |

Date: 14 June 2023, Wednesday
 Time: 10.00 a.m. to 12.00 p.m.
 Venue: Discovery Training Room, Basement 1, Revenue House,
 55 Newton Road, Singapore 307987

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