

## Income Tax Programme Level 2 – 1/2022

### 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:

- Programme is recommended for 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
<b>General Knowledge of Income Tax</b> <ul style="list-style-type: none"> <li>• Taxability of Income</li> <li>• Taxability of Foreign-Sourced Income</li> <li>• Deductibility of Expenses</li>   <li>• Capital Allowance</li> </ul>	<b>Low, Larry Choon Pin</b> Executive Director  <b>Karen Oh</b> Senior Manager Deloitte Tax Solutions Pte Ltd  <b>Teo Po Chu</b> Former Director Inland Revenue Authority of Singapore	<b>4 Jul 2022</b> 9.00 a.m. to 5.00 p.m. <b>5 Jul 2022</b> 9.00 a.m. to 12.30 p.m. <b>6 Jul 2022</b> 9.00 a.m. to 5.00 p.m.  IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
<b>Taxation of Companies</b>	<b>Tan Peay Kiang</b> Group Tax Specialist Inland Revenue Authority of Singapore	<b>12 &amp; 13 Jul 2022</b> 9.00 a.m. to 5.00 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
<b>Withholding Tax</b>	<b>Swati Gupta</b> Senior Manager Deloitte Tax Solutions Pte Ltd	<b>19 &amp; 20 Jul 2022</b> 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
<b>Taxation of Sole-proprietorship and Partnership</b>	<b>Cheong-Lim Chen Hoe</b> Assistant Manager Inland Revenue Authority of Singapore	<b>21, 25, 26 Jul 2022</b> 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
<b>Overview of Tax Treaties &amp; Transfer Pricing (non-examinable)</b>	<b>Chua Kong Ping</b> Tax Director  <b>Hamish Clark</b> Transfer Pricing Director Deloitte Tax Solutions Pte Ltd	<b>27 &amp; 28 Jul 2022</b> 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
<b>Goods and Services Tax</b>	<b>Huang Qinxin</b> Director  <b>Tan Yan Ting</b> Tax Specialist (Accredited)	<b>3 &amp; 4 Aug 2022</b> 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 27 Jun 2022 to 30 Aug 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
<b>Part A : Compulsory Questions</b>		
1.	General knowledge of income tax	25 marks
2.	Taxation of Companies	30 marks
<b>Part B : Choose 3 out of 4 questions</b>		
3.	Taxation of Sole-proprietorship	15 marks
4.	Taxation of Partnership	15 marks
5.	Withholding Tax	15 marks
6.	Goods & Services Tax	15 marks
<b>Total weightage</b>		<b>100 marks</b>

Date: To be confirmed (Aug 2022)

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

Venue: To be confirmed