

New Admission Requirement for TA Programmes

To ensure tax professionals have robust training before seeking accreditation with the Singapore Chartered Tax Professionals, TA has reviewed its Programme Admission Requirements.

New Admission Requirements w.e.f FY22	
<p>Level 2</p> <ul style="list-style-type: none"> ✓ Participants must have completed Tax Academy's Level 1 Income Tax/GST* ✓ Have 1-2 years' of relevant working experience in taxation <ul style="list-style-type: none"> • Income Tax Level 2 • GST Level 2 • International Tax Level 2 	<p>Level 3</p> <ul style="list-style-type: none"> ✓ Participants have passed Tax Academy's Level 2 programmes* ✓ Have at least 3 years of relevant working experience in taxation <ul style="list-style-type: none"> • Advanced Tax Programme • Advanced GST ✓ Participants have completed Tax Academy's Level 1 or 2 programmes ✓ Have at least 3 years of relevant working experience in taxation <ul style="list-style-type: none"> • Advanced Tax Treaties • Advanced Transfer Pricing • Advanced International Tax Planning
<p><i>* Exemptions will be provided for participants who have acquired relevant training conducted by recognized institutions or Big 4 firms or equivalent organisations.</i></p>	<p>Level 1</p> <ul style="list-style-type: none"> ✓ For participants with little or no knowledge in Income Tax/GST ✓ No pre-requisite <ul style="list-style-type: none"> • Income Tax Level 1 • GST Level 1 • International Tax Level 1

The new programme admission requirements will apply for all programmes which open for registration from 1 April 2022¹.

For more details on the new admission requirements, you may wish to refer to TA website <https://www.taxacademy.sg/executive-tax-programmes/tax-training-roadmap/>

Alternatively, you may also wish to refer to the FAQ below to see if your query has been answered.

Frequently Asked Questions

Admission to TA Level 2 Programmes

1. **Can I get exempted from attending Income Tax Programme Level 1 if I had completed in-house training conducted by my company?**
 - Yes. Participants who have completed the Income Tax Programme Level 1 equivalent in-house training² may be admitted into the Income Tax Programme Level 2. In addition, participants should have 1-2 years of relevant working experience in taxation.
2. **Can I get exempted from attending Income Tax Programme Level 1 despite failing the examination previously?**
 - Yes. Participants who have completed the Income Tax Programme Level 1 may be admitted into the Income Tax Programme Level 2 without the need to pass the exam.

¹ For the Advanced Tax Programme (ATP), admission requirements will apply for intake commencing from 1 April 2023.

² TA will review and allow for exemptions based on the in-house training programme content.

3. **Can I get exempted from attending GST Programme Level 1 if I had completed in-house training conducted by my company?**
 - No. Participants are required to complete GST Programme Level 1 prior to taking the GST Programme Level 2. You may wish to note that there is no requirement to take/pass the GST Programme Level 1 exam. Participants should have 1-2 years of relevant working experience in taxation.
4. **Can I get exempted from attending International Tax Programme Level 1 if I had completed in-house training conducted by my company?**
 - Yes. Participants who have completed the International Tax Programme Level 1 equivalent in-house training may be admitted into the International Tax Programme Level 2. In addition, participants should have 1-2 years of relevant working experience in taxation.

Admission to TA Level 3 Programmes

5. **Can I get exempted from attending Income Tax Programme Level 2 if I had completed in-house training conducted by my company?**
 - No. Participants are required to complete and passed the exam for Income Tax Programme Level 2 prior to taking the Level 3 Advanced Tax Programme (ATP)³. Participants should also possess at least 3 years of relevant working experience in taxation and a degree from a recognized university or relevant professional qualification. All applications will be subject to shortlisting.
 - However, TA will consider for exemptions on a case-to-case basis if participants have met the following criteria:
 - At least 8 years of working experience in tax; or
 - An Accredited Tax Practitioner with SCTP
6. **Can I get exempted from attending GST Programme Level 2 if I had completed in-house training conducted by my company?**
 - No. Participants are required to complete and passed the exam for GST Programme Level 2 prior to taking the Level 3 Advanced GST Programme. Participants should also possess at least 3 years of relevant working experience in taxation and a degree from a recognized university or relevant professional qualification. All applications will be subject to shortlisting.
7. **Can I get exempted from attending International Tax Programme Level 1 or 2 if I had completed in-house training conducted by my company?**
 - Participants are strongly encouraged to complete International Tax Programme Level 1 or 2 prior to taking the International Tax Programmes Level 3 i.e. Leiden-TA Advanced Tax Treaties Programme, WU-TA Advanced Transfer Pricing Programme, Advanced International Tax Planning Programme. Exemptions may be considered prior to admission to the International Tax Programmes Level 3.

³ For admission and commencement of programmes from 1 April 2023.