

Income Tax Programme Level 2 – 4/2023

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 Framework of Income Taxation, Deduction and Capital Allowance	Loi Shin Yin Director, Tax Planning & Compliance KPMG Services Pte Ltd	8 & 9 Jan 2024 9.00 a.m. to 5.00 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
Taxation of Companies & Transfer Pricing	Poh Yen Li Group Tax Specialist Inland Revenue Authority of Singapore	15 & 16 Jan 2024 9.00 a.m. to 5.00 p.m. 17 Jan 2024 9.00 a.m. to 12.30 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
Taxation of Non-residents, Withholding Tax and Tax Treaties	Vishesh Dhuldhoya Director, Corporate Tax Consulting KPMG Services Pte Ltd	18, 19, 22, 23 Jan 2024 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Taxation of Partnerships	Nadin Soh Former Associate Partner Ernst & Young Solutions LLP	24 & 25 Jan 2024 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Other Business Structures (Trust, Business Trust, Charities and CLG)	Aaron Ng Senior Assistant Director Inland Revenue Authority of Singapore	26 Jan 2024 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Overview of Goods and Services Tax	Jiang Hai Director Deloitte Tax Solutions Pte Ltd	5 & 6 Feb 2024 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 3 Jan 2024 to 13 Mar 2024.
- Programme qualifies for a total of 54 CPE hours.

Course Fees

\$1,836.00

(after 10% discount and inclusive of 8% GST)

- Fees include course materials and written examination fee for first sitting.
- Full payment must be received by 31 Dec 2023, otherwise TA will re-issue the invoice in Jan 2024 with 9% GST payable.
- 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 SGD1700, 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.
- There will be a 10% grading for class participation. Marks will be awarded based on the following criteria:

Description	Marks
Attended most of the sessions	2
Switched on video for most of the sessions	2
Participated actively in class at appropriate times	3
Led group discussions and contributed ideas during group/class discussions	3

- Please refer to the exam format and marks allocation for each question below:

Question	Topic	Weightage
Part A : Compulsory Questions		
1.	General Framework of Income Taxation, Deduction and Capital Allowance	25 marks
2.	Taxation of Companies & Transfer Pricing	30 marks
3.	Taxation of Non-residents, Withholding Tax and Tax Treaties	30 marks
Part B : Choose 1 out of 2 questions		
4.	Taxation of Partnership	15 marks
5.	Overview of Goods & Services Tax	15 marks
Total weightage		100 marks

Date: 6 March 2024
Time: 9.00 a.m. to 12.00 p.m.
Venue: IRAS

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