

Income Tax Programme Level 1 – Intake 5/2024

Programme Objective:

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

Admission Requirement:

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

Course Structure

- This is an e-learning course.
- Participants will have access to Canvas, an e-learning platform, which offers the following resources:
 - e-Learning videos
 - Online quizzes
 - Course materials
 - Case studies and Revision Kit
- Participants may post questions or seek clarifications in the discussion forum, where trainers will provide responses to their queries.
- Programme qualifies for a total of 30 CPE hours.

Course Fees

\$1,090 (including GST)

- *Fees include the 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 SGD1,000, 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 complete all the e-Learning modules to take the written examination. Participants will be awarded a certificate of achievement with a grading.
- Only 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.
- This is a closed-book exam. Please refer to the exam format and marks allocation for each question below:

S/N	Topic	Weightage
1.	Taxation and Deduction Principles and Concepts	35 marks
2.	Taxation of Individuals covering Employment Income and Passive Income	35 marks
3.	Taxation of Individuals – Trade, Business and Profession	30 marks
	Total weightage	100 marks

Date: 07 May 2025, Wednesday*

Time: 10.00 a.m. to 12.00 p.m.

Venue: Revenue House, 55 Newton Road, Singapore 307987

**date is correct at this time and may be subject to change.*

Note: The examination is optional. You are not required to sit for/pass the Level 1 Income Tax exam to proceed to Level 2 Income Tax. You would be deemed as having completed the Level 1 Income Tax programme after you have completed the e-learning videos, quizzes and materials. You may register for Level 2 Income Tax as soon as the next registration commences. A link to opt-out of the exam will be shared after the programme commencement. For participants who are company-sponsored may wish to check with your organisations if you are required to sit for the exam.

Tax Academy of Singapore Merit Book Prizes

To recognise the outstanding performance of candidates who scored well for the examination, Tax Academy will award “Tax Academy Merit Book Prizes” to the top 10%* of the cohort. Each Book Prize winner will receive \$200.

Tax Academy will publish the names, organizations and photos on the Book Prize recipients on the Tax Academy website and its social media platforms.

**Participants are not eligible for the TA Merit Book Prize if they also receive similar book prize from their organization.*

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