

Income Tax Programme Level 2 – 1/2024

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	Yap Hsien Yew Partner, Tax Chan Wenjie Director, Tax Deloitte Tax Solutions Pte Ltd	25 & 26 Jun 2024 9.00 a.m. to 5.00 p.m. IRAS Revenue House 55 Newton Road Training room C & D
Taxation of Companies & Transfer Pricing	Deborah Lau Deputy Director Inland Revenue Authority of Singapore	1 & 2 Jul 2024 9.00 a.m. to 5.00 p.m. 3 Jul 2024 9.00 a.m. to 12.30 p.m. IRAS Revenue House 55 Newton Road Training room C & D
Taxation of Non-residents, Withholding Tax and Tax Treaties	Chua Kong Ping Tax Partner Ong Siok Peng Tax Partner Deloitte Tax Solutions Pte Ltd	11, 12 Jul 2024 9.00 a.m. to 12.30 p.m. 15, 16 Jul 2024 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Taxation of Partnerships Other Business Structures (Trust, Business Trust, Charities and CLG)	Nadin Soh Former Associate Partner Ernst & Young Solutions LLP Audrey Yue Deputy Director Inland Revenue Authority of Singapore	17 & 18 Jul 2024 9.00 a.m. to 12.30 p.m. 19 Jul 2024 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>

Overview of Goods and Services Tax	<p>Huang Qinxin Director</p> <p>Tan Yan Ting Senior Assistant Director Inland Revenue Authority of Singapore</p>	<p>29 Jul 2024 9.00 a.m. to 5.00 p.m. <i>Via Zoom</i></p>
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Note:

- Participants are given access to the Learning Management System, Canvas from 18 Jun 2024 to 5 Sep 2024.
- Programme qualifies for a total of 54 CPE hours recognised by accreditation and professional bodies.

Course Fees

\$1,853.00

(after 10% discount and inclusive of 9% 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 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. Photographs and footage may be taken during the course/event. These will be used by Tax Academy for marketing and publicity in our publications, website and social media platforms.

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

c. 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: **28 Aug 2024**
 Time: 9.00 a.m. to 12.00 p.m.
 Venue: Inland Revenue Authority of Singapore, Revenue House,
 55 Newton Road, 5th storey MPH

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