

## Income Tax Programme Level 1 – Intake 3/2022

### Programme Objective:

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

### Admission Requirement:

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

### Dates

Topic	Trainer	Dates
<p><b>Overview of Singapore Tax Regime</b> (non-examinable topic)</p> <ul style="list-style-type: none"> <li>• Introduction to public finance in Singapore</li> <li>• Policy formulation process</li> <li>• Taxation in Singapore: History &amp; Policy</li> <li>• Introduction to Various Taxes in Singapore</li> <li>• Role of Ministry of Finance and Inland Revenue Authority of Singapore</li> <li>• Trends and Challenges in Administration</li> </ul>	<p><b>Esther Lau</b> Manager</p> <p>Inland Revenue Authority of Singapore</p>	<p>Asynchronous Session</p> <p><i>Participants will be given access to view the recorded session in Canvas from 1 Nov 2022.</i></p>
<ul style="list-style-type: none"> <li>• Arrangement and Administration of the Income Tax Act &amp; Definition of terms</li> <li>• Scope of Charge and General Deduction Formula</li> <li>• Taxation of Employment Income and Related Exemptions/ Deductions</li> </ul>	<p><b>Serene Foo</b> Tax Specialist (Accredited)</p> <p>Inland Revenue Authority of Singapore</p>	<p><b>21 Nov 2022</b> 2.00 p.m. to 5.30 p.m.</p> <p><b>22 Nov 2022</b> 9.00 a.m. to 12.30 p.m.</p> <p><i>Participants are required to complete the requisite online topics and quizzes prior to this workshop.</i></p>
<ul style="list-style-type: none"> <li>• Taxation of Other income – Sections 10(1)(d) to Section 10(1)(g) and Related Exemptions and Deductions</li> <li>• Deductions under Section 37</li> <li>• Personal Reliefs</li> <li>• Computation of Income Tax Liability of an Individual</li> </ul>	<p><b>Chia Sook Kuen</b> Senior Manager</p> <p>Inland Revenue Authority of Singapore</p>	<p><b>28 &amp; 29 Nov 2022</b> 9.00 a.m. to 12.30 p.m.</p> <p><i>Participants are required to complete the requisite online topics and quizzes prior to this workshop.</i></p>

**Note:**

- This is a blended learning course. Participants are required to complete the requisite online topics and quizzes prior to the 2-day sessions with trainers. Attendance is compulsory.
- Participants are given access to the e-Learning materials on the Learning Management System, Canvas from 1 Nov 2022 to 15 Jan 2023.
- All classes will be conducted online via Zoom.
- 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 29 CPE hours including the e-Learning component.

**Course Fees****\$909.50 (including 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 SGD850, 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.
- 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.
- Please refer to the exam format and marks allocation for each question below:

S/N	Topic	Weightage
1.	<ul style="list-style-type: none"> <li>• Arrangement and Administration of the Income Tax Act &amp; Definition of Terms</li> <li>• Scope of Charge and general deduction formula</li> </ul>	15 marks
2.	<ul style="list-style-type: none"> <li>• Taxation of employment income and related exemptions and deductions</li> </ul>	30 marks
3.	<ul style="list-style-type: none"> <li>• Taxation of other income - Sections 10(1)(d) to Section 10(1)(g) and related exemptions and deductions</li> <li>• Deductions under Section 37</li> </ul>	35 marks
4.	<ul style="list-style-type: none"> <li>• Computation of income tax liability of an individual</li> </ul>	20 marks

<b>Total weightage</b>	<b>100 marks</b>
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Date: Jan 2023 (To be confirmed)

Time: 9.00 a.m. to 11.00 a.m.

Venue: TBC

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