

## Income Tax Programme Level 1 – Intake 3/2023

### 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
<ul style="list-style-type: none"> <li>• Overview of Singapore Tax Regime</li> </ul>	<p><b>Ms Esther Lau</b> Deputy Director</p> <p>Inland Revenue Authority of Singapore</p>	<p>Asynchronous Session</p> <p><i>Participants will be given access to view recorded session in Canvas.</i></p> <p>(non-examinable)</p>
<ul style="list-style-type: none"> <li>• Singapore Income Tax Regime</li> <li>• Taxation and Deduction Principles and Concepts, and Capital Allowance</li> <li>• Taxation of Individuals covering Employment Income and Passive Income</li> </ul>	<p><b>Mr Andy Choo</b> Senior Assistant Director</p> <p><b>Ms Serene Foo</b> Tax Specialist</p> <p>Inland Revenue Authority of Singapore</p>	<p><b>16 &amp; 17 October 2023</b> 9.00 a.m. to 12.30 p.m.</p> <p><b>23 &amp; 24 October 2023</b> 9.00 a.m. to 12.30 p.m.</p>
<ul style="list-style-type: none"> <li>• Taxation of Individuals – Trade, Business and Profession</li> </ul>	<p><b>Loon Ming Hong</b> Tax Specialist</p> <p>Inland Revenue Authority of Singapore</p>	<p><b>25 October 2023</b> 9.00 a.m. to 3.00 p.m.</p>

### Note:

- This is a blended learning course. Participants are required to complete the requisite online topics and quizzes prior to the online sessions with trainers. Attendance is compulsory.
- Participants are given access to the e-Learning materials on the Learning Management System, Canvas from 1 Oct 2023 to 9 Dec 2023.
- All classes will be conducted online via Zoom.
- Programme qualifies for a total of 33 CPE hours including the e-Learning component.

## Course Fees

**\$831.60 (after 10% discount & 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 SGD770 (after 10% discount), 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

- 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.	Taxation and Deduction Principles and Concepts, and Capital Allowance	35 marks
2.	Taxation of Individuals covering Employment Income and Passive Income	35 marks
3.	Taxation of Individuals – Trade, Business and Profession	30 marks
	<b>Total weightage</b>	<b>100 marks</b>

Date: 6 Dec 2023, Wednesday

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

Venue: IRAS, Multi-Purpose Hall, Level 5 Revenue House, 55 Newton Road, Singapore 307987

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