

Income Tax Programme Level 2 – 1/2022

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:

- Programme is recommended for 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 Knowledge of Income Tax <ul style="list-style-type: none"> • Taxability of Income • Taxability of Foreign-Sourced Income • Deductibility of Expenses • Capital Allowance 	Low, Larry Choon Pin Executive Director Karen Oh Senior Manager Deloitte Tax Solutions Pte Ltd Teo Po Chu Former Director Inland Revenue Authority of Singapore	4 Jul 2022 9.00 a.m. to 5.00 p.m. 5 Jul 2022 9.00 a.m. to 12.30 p.m. 6 Jul 2022 9.00 a.m. to 5.00 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
Taxation of Companies	Tan Peay Kiang Group Tax Specialist Inland Revenue Authority of Singapore	12 & 13 Jul 2022 9.00 a.m. to 5.00 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
Withholding Tax	Swati Gupta Senior Manager Deloitte Tax Solutions Pte Ltd	19 & 20 Jul 2022 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Taxation of Sole-proprietorship and Partnership	Cheong-Lim Chen Hoe Assistant Manager Inland Revenue Authority of Singapore	21, 25, 26 Jul 2022 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Overview of Tax Treaties & Transfer Pricing (non-examinable)	Chua Kong Ping Tax Director Hamish Clark Transfer Pricing Director Deloitte Tax Solutions Pte Ltd	27 & 28 Jul 2022 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Goods and Services Tax	Huang Qinxin Director Tan Yan Ting Tax Specialist (Accredited)	3 & 4 Aug 2022 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 27 Jun 2022 to 30 Aug 2022.
- 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 54 CPE hours.

Course Fees**\$2,022.30**

(inclusive of 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 SGD1890, 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.
- Please refer to the exam format and marks allocation for each question below:

Question	Topic	Weightage
Part A : Compulsory Questions		
1.	General knowledge of income tax	25 marks
2.	Taxation of Companies	30 marks
Part B : Choose 3 out of 4 questions		
3.	Taxation of Sole-proprietorship	15 marks
4.	Taxation of Partnership	15 marks
5.	Withholding Tax	15 marks
6.	Goods & Services Tax	15 marks
Total weightage		100 marks

Date: To be confirmed (Aug 2022)

Time: 9.00 a.m. to 12.00 p.m.

Venue: To be confirmed

- c. From 1 Feb 2022, vaccination-differentiated SMMs will be expanded to cover more settings and activities, including Institutes of Higher Learning (IHLs). As Tax Academy's examinations may be held at these premises, only fully vaccinated individuals will be allowed to enter with the exception of individuals who are medically ineligible for Covid-19 vaccines. Please note that Tax Academy would not be able to facilitate unvaccinated individuals who wish to sit for these examinations online.