

Income Tax Programme Level 2 – 1/2023

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 Knowledge of Income Tax <ul style="list-style-type: none"> • Taxability of Income • Taxability of Foreign-Sourced Income • Deductibility of Expenses 	Yap Hsien Yew Partner, Tax Deloitte Tax Solutions Pte Ltd	17 May 2023 9.00 a.m. to 5.00 p.m. 18 May 2023 9.00 a.m. to 12.30 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
<ul style="list-style-type: none"> • Capital Allowance 	Teo Po Chu Former Director Inland Revenue Authority of Singapore	19 May 2023 9.00 a.m. to 5.00 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
Taxation of Companies	Poh Yen Li Group Tax Specialist Inland Revenue Authority of Singapore	22 & 23 May 2023 9.00 a.m. to 5.00 p.m. IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
Withholding Tax	Ong Siok Peng Partner, Tax Deloitte Tax Solutions Pte Ltd	25 & 26 May 2023 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Taxation of Sole-proprietorship and Partnership	Cheong-Lim Chen Hoe Assistant Director Inland Revenue Authority of Singapore	29, 30 & 31 May 2023 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
Goods and Services Tax	Jiang Hai Director	31 May 2023 2.00 p.m. to 5.30 p.m.

	Deloitte Tax Solutions Pte Ltd	1 Jun 2023 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 Partner Hamish Clark Transfer Pricing Director Deloitte Tax Solutions Pte Ltd	5 & 6 Jun 2023 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 10 May 2023 to 7 Jul 2023.
- 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

\$1,836.00

(after 10% discount and inclusive of 8% 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 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: 28 Jun 2023
 Time: 9.00 a.m. to 12.00 p.m.
 Venue: IRAS