

## Income Tax Programme Level 2 – 3/2023

### 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
<b>General Framework of Income Taxation, Deduction and Capital Allowance</b>	<b>Loi Shin Yin</b> Director, Tax Planning & Compliance KPMG Services Pte Ltd	<b>4 &amp; 5 Sep 2023</b> 9.00 a.m. to 5.00 p.m.  IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
<b>Taxation of Companies &amp; Transfer Pricing</b>	<b>Deborah Lau</b> Deputy Director Inland Revenue Authority of Singapore	<b>11 &amp; 12 Sep 2023</b> 9.00 a.m. to 5.00 p.m. <b>13 Sep 2023</b> 9.00 a.m. to 12.30 p.m.  IRAS Revenue House 55 Newton Road Basement 1 Discovery Room
<b>Taxation of Non-residents, Withholding Tax and Tax Treaties</b>	<b>Vishesh Dhuldhoya</b> Director, Corporate Tax Consulting KPMG Services Pte Ltd	<b>14, 15, 18 &amp; 19 Sep 2023</b> 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
<b>Taxation of Partnerships</b>	<b>Nadin Soh</b> Former Associate Partner Ernst & Young Solutions LLP	<b>20 &amp; 21 Sep 2023</b> 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
<b>Other Business Structures (Trust, Business Trust, Charities and CLG)</b>	<b>Aaron Ng</b> Senior Assistant Director Inland Revenue Authority of Singapore	<b>22 Sep 2023</b> 9.00 a.m. to 12.30 p.m. <i>Via Zoom</i>
<b>Overview of Goods and Services Tax</b>	<b>Huang Qinxin</b> Director <b>Tan Yan Ting</b> Tax Specialist (Accredited) Inland Revenue Authority of Singapore	<b>25 &amp; 26 Sep 2023</b> 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 1 Sep 2023 to 30 Oct 2023.
- 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 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

- Please refer to the exam format and marks allocation for each question below:

Question	Topic	Weightage
<b>Part A : Compulsory Questions</b>		
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
<b>Part B : Choose 1 out of 2 questions</b>		
4.	Taxation of Partnership	15 marks
5.	Overview of Goods & Services Tax	15 marks
<b>Total weightage</b>		<b>100 marks</b>

Date: 25 Oct 2023  
 Time: 9.00 a.m. to 12.00 p.m.  
 Venue: IRAS

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