Tax Academy OF SINGAPORE

MAKE WAVES. GOVERNMENT. INDUSTRY. ACADEMIA

INCOME TAX PROGRAMME

LEVEL 2 – 4/2026

START YOUR TAX JOURNEY &
STRENGTHEN YOUR TECHNICAL KNOWLEDGE



COURSE BROCHURE FOR INCOME TAX PROGRAMME LEVEL 2 – 4/2026

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

COURSE DETAILS

Topic	Trainer	Dates & Venue
Module 1 **General Framework of Income Taxation, Deduction and Capital Allowance**	**Yap Hsien Yew** Partner, Tax **Chan Wenjie** Partner, Tax Deloitte Singapore Tax Services Pte Ltd	**26 & 27 Jan 2027** 9.00 a.m. to 5.00 p.m. IRAS TA Hub Level 1
Module 2 **Taxation of Companies & Transfer Pricing**	**Yap Zhi Hui** Deputy Director **Poh Yen Li** Group Tax Specialist Inland Revenue Authority of Singapore	**1 Feb 2027** 9.00 a.m. to 5.00 p.m. **2 Feb 2027** 9.00 a.m. to 5.00 p.m. IRAS TA Hub Level 1
Module 3 **Taxation of Non-residents, Withholding Tax and Tax Treaties**	**Cheang Lai Ping** Adjunct Lecturer Singapore Institute of Technology	**3 Feb 2027** 9.00 a.m. to 12.30 p.m. **10 Feb 2027** 9.00 a.m. to 5.00 p.m. IRAS TA Hub Level 1
Module 4 **Taxation of Partnerships**	**Toh Boon Ngee** Retired Tax Partner KPMG Services Pte Ltd	**11 Feb 2027** 9.00 a.m. to 12.30 p.m. Via zoom **12 Feb 2027** 9.00 a.m. to 12.30 p.m. IRAS TA Hub Level 1
Module 5 **Taxation of Other Business Structures** (Bodies of Persons, Companies Limited by Guarantee, Trusts and Charities)	**Audrey Yue** Deputy Director Inland Revenue Authority of Singapore	**16 Feb 2027** 9.00 a.m. to 12.30 p.m. Via Zoom
Module 6 **Overview of Goods and Services Tax**	**Gan Hwee Leng** Retired Tax Partner KPMG Advisory LLP	**18 Feb 2027** 9.00 a.m. to 5.00 p.m. via Zoom

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COURSE FEE

Programme/Module	Fees inclusive of 9% GST	Fees after 20% discount inclusive of GST (see notes for eligibility)
Full programme (all 6 modules) with examination (54 hours)	$3,924.00	$3,139.20
Registration for individual modules is available as follows:		
Module 1 (12 hours) General Framework of Income Taxation, Deduction and Capital Allowance	$1,046.40	$837.12
Module 2 (15 hours) Taxation of Companies & Transfer Pricing With e-learning videos	$1,308.00	$1,046.40
Module 3 (12 hours) Taxation of Non-residents, Withholding Tax and Tax Treaties With e-learning videos	$1,046.40	$837.12
Module 4 (6 hours) Taxation of Partnerships	$523.20	$418.56
Module 5 (3 hours) Taxation of Other Business Structures	$261.60	$209.28
Module 6 (6 hours) Overview of Goods and Services Tax	$523.20	$418.56

IMPORTANT

- Fees include course materials and access to e-learning videos for selected modules
- Participants are given access to the TA portal from 11 Jan 2027 to 23 Mar 2027.
- 20% discount is eligible for participants from Small & Medium Enterprises defined as “Annual sales turnover not more than S$100 million; or employment size not more than 200 employees” and self-paying individuals
- Discounts are valid till 31 Dec 2026
- Overseas participants who in their business capacity belong overseas and are sponsored by overseas employers will pay the fees excluding GST.
- Self-funded individuals may apply for SkillsFuture Credit claim and Union Training Assistance Programme (UTAP) funding for full programme, subject to the respective conditions.
- Programme qualifies for CPE hours recognised by accreditation and professional bodies

MODULAR REGISTRATION

- Participants may register for individual modules based on their learning needs or sign up full programme to sit for exam.
- Should you opt for modular registration, to be eligible to sit for the Level 2 Income Tax examination, participants must complete all modules within 2 years.
- Upon passing the Level 2 Income Tax examination, participants may apply for accreditation with the Singapore Chartered Tax Professionals (SCTP), subject to SCTP's accreditation requirements.

BILLING

Enter the address where invoices should be sent upon account/profile creation on our registration page. This can be your home address or company address.

After payment is received, we will send you an email confirmation 2 weeks before the programme commences.

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TERMS & CONDITIONS

Please ensure that you have read and understood the **Terms and Conditions** for courses before you register. Photographs and footage may be taken during the course/event. These will be used by Tax Academy for marketing and publicity in our publications, website and social media platforms.

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 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
Part B: Choose 1 out of 2 questions		
4	Taxation of Partnership	15 marks
5	Overview of Goods & Services Tax	15 marks
	Total Weightage	100 marks

Date: **16 Mar 2027**
Time: 9am - 12pm
Venue: Inland Revenue Authority of Singapore, Revenue House, Tax Academy Hub, #01-05, 55 Newton Road, Singapore 307987

