

Income Tax Programme Level 1 – Intake 1/2025

Programme Objective:

- Provides basic knowledge in income tax principles and practice
- Reinforcement of basic income tax principles and concepts through e-learning and practical cases

Admission Requirement:

- Programme is recommended for participants with little or no knowledge in income tax

Course Structure

- This is an e-learning course.
- Participants will have access to Canvas, an e-learning platform, which offers the following resources:
 - e-Learning videos
 - Online quizzes
 - Course materials
 - Case studies and Revision Kit
- Participants may post questions or seek clarifications in the discussion forum, where trainers will provide responses to their queries.
- A revision session conducted in-person to help participants prepare for the exam (details to be released later).
- Programme qualifies for a total of 21 CPE hours.

Course Fees

\$1,090 (including GST)

Fees include the written examination fee for first sitting.

- Overseas participants who in their business capacity belong overseas and are sponsored by overseas employers, will pay SGD1,000 (no exam).
- Self-funded individuals may apply for Union Training Assistance Programme (UTAP) funding, subject to the respective conditions.

Note: The examination is **optional**. Whilst you may choose to sit for the exam, it is not a prerequisite for advancing to Income Tax Programme Level 2. You will be considered to have completed the Level 1 programme once you have finished all e-learning videos, quizzes, course materials and revision session (in-person). This allows you to register for Level 2 Income Tax when the next registration period opens. A link to opt out of the examination will be provided after the programme begins. If you are sponsored by your company, please check with your organisation regarding their requirements for sitting the exam.

NOTE: Please ensure that you have read and understood the [Terms and Conditions](#) for courses before you register.

Written Examination

- a. Participants must complete all the e-Learning modules to take the written examination. Participants will be awarded a certificate of achievement with a grading.
- b. Only 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.
- c. This is a closed-book exam. Please refer to the exam format and marks allocation for each question below:

| S/N | Topic | Weightage |
|-----|---|------------------|
| 1. | Taxation and Deduction Principles and Concepts | 35 marks |
| 2. | Taxation of Individuals covering Employment Income and Passive Income | 35 marks |
| 3. | Taxation of Individuals – Trade, Business and Profession | 30 marks |
| | Total weightage | 100 marks |

Date: 30 July 2025, Wednesday*

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

Venue: Revenue House, 55 Newton Road, Singapore 307987

**date is correct at this time and may be subject to change.*

Tax Academy of Singapore Merit Book Prizes

To recognise the outstanding performance of candidates who scored well for the examination, Tax Academy will award “Tax Academy Merit Book Prizes” to the top 10%* of the cohort. Each Book Prize winner will receive \$200.

Tax Academy will publish the names, organizations and photos on the Book Prize recipients on the Tax Academy website and its social media platforms.

**Participants are not eligible for the TA Merit Book Prize if they also receive similar book prize from their organization.*

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