

Income Tax Programme Level 1

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

Topic
Topic 1-4 • Arrangement and Administration of the Income Tax Act & Definition of Terms • Scope of Charge and General Deduction Formula • Taxation of Employment Income - Section 10(1)(b), and Related Exemptions and Deductions • Taxation of Other Income - Section 10(1)(d) to Section 10(1)(g), and Related Exemptions and Deductions
Topic 5-7 • Deductions under Section 37 • Personal Reliefs and Tax Rebate • Computation of income tax liability of an individual
Topic 8 • Taxation of Individuals – Trade, Business and Profession

NEW! Rolling Registration: Register anytime and start learning immediately – no fixed intakes, no waiting. At your own time, choose to attend one of the 2 optional in-person revision sessions and sit for the exam. Please select either Option 1 or Option 2 below.

Option 1

Revision: 9 December 2026*

Exam: 11 January 2027*

Option 2

Revision: 1 March 2027*

Exam: 30 March 2027*

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

The revision and exam dates listed above apply to registrations received by 15 March 2027. If you register after this date, different date options will be available. Session dates are fixed upon successful registration and cannot be changed, and seats are non-transferable.

- Participants will have access to Tax Academy portal, 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 respond to their queries. Do note that the discussion forum will close two weeks before your chosen exam date.
- Portal access will remain active up to your exam date. We encourage you to complete all e-learning modules before your exam. If you have opted out of the exam upon registration, portal access will be available for two months from the date of your account creation.
- Each revision session will run from 9.30am to 3.30pm at Revenue House. The session is optional and intended to help participants prepare for the exam. Attendance at the revision session does not affect the award of CPE hours.
- Participants who complete all e-learning modules will be awarded a total of 21 CPE hours.

Course Fees

\$1,144.50 (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 SGD1,050 (no exam).*
- *Self-funded individuals may apply for Union Training Assistance Programme (UTAP) funding, subject to the respective conditions.*

Upon registration, an invoice will be sent to you for payment. Once payment is received, you will receive an email confirmation within a week.

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 and course materials, after which you will be eligible to register for Level 2 Income Tax when the next registration period opens. If you are sponsored by your company, please check with your organisation on their requirements regarding the examination.

Important: 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.

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 Next 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

- d. The exam will be held from 10.00am to 12.00pm at Revenue House.

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.

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