



Association of Taxation Technicians (S) Limited (ATTS)

Specialist Certificate in Taxation

Student Handbook

Table of Contents

1. Transitional Arrangements	3
2. Qualification Structure and Module Objectives	3
3. Pathway Progression.....	4
4. Learning Support and Workshops	5
5. Examination Dates, Format and Duration	5
6. Punctuality for Examination and Workshops	6
7. Applicable Fees	6
8. Module Fee Forfeiture	6
9. Examination Regulations	6
10. Requirements for Calculators	9
11. Examination Results	10
12. Misconduct	10
13. Disciplinary Procedures.....	10
14. Health Issue	11
15. Withdrawal	11
16. Contact Details	12
Appendix 1: Module 4 Corporate Tax 2 Detailed Syllabus	13
Appendix 2 Examples of Misconduct of Students	14

ATTS Specialist Certificate in Taxation Student Handbook

This ATTS Student Handbook is only applicable for students who are taking the **Corporate Tax 2** module (Module 4) under the Specialist Certificate in Taxation qualification.

The Institute of Singapore Chartered Accountants (ISCA) will be administering Module 4 on behalf of the Association of Taxation Technicians (S) Limited (ATTS).

1. Transitional Arrangements

Timeline of 31 December 2021

With effect from 31 July 2020, the ATTS Specialist Certificate in Taxation has ceased receiving new student applications. The ATTS Specialist Certificate in Taxation will be discontinued.

Students with ATTS Module 4 Corporate Tax 2 outstanding only will be given opportunity to complete the module with ATTS **by 31 December 2021**.

Students who have completed all four modules and graduated from ATTS Specialist Certificate in Taxation will be:

- i. Awarded a certificate of completion by ATTS.
- ii. Issued an official transcript with their results of all modules by ATTS.

After 31 December 2021

Students who are unable to complete and graduate from ATTS Specialist Certificate in Taxation by 31 December 2021 as part of these transitional arrangements can continue their pathway towards tax accreditation (See Section 3 Pathway Progression) by taking the Tax Academy Executive Tax Programme Level II (Income Tax - Business and Corporate) or any other qualifications or courses listed on the website of Singapore Chartered Tax Professionals (SCTP) [formerly known as Singapore Institute of Accredited Tax Professionals (SIATP)].

Please click [here](#) to visit SCTP's website for more information on the pathway towards tax accreditation.

Please click [here](#) for more information on the Tax Academy Executive Tax Programme Level II (Income Tax – Business and Corporate).

2. Qualification Structure and Module Objectives

The ATTS Specialist Certificate in Taxation comprises the following four modules:

ATTS Specialist Certificate in Taxation Student Handbook

Module	Module Objectives
Module 1 – Individual Income Tax	<ol style="list-style-type: none">1. Acquire a basic understanding of the Singapore Income Tax System2. Knowing the Singapore Income Tax Treatment on various types of income3. Able to prepare income tax computations for individuals resident, non resident, not ordinarily resident and for individuals with business income4. Able to identify the relief and rebates available to an individual5. Equip students with the knowledge of handling simple tax planning for individuals6. Understanding Withholding Tax Treatment for non resident individuals
Module 2 – Corporate Tax 1	<ol style="list-style-type: none">1. Understanding of basic tax concepts related to corporate tax2. Able to handle corporate tax computations3. Grasping the income tax treatment on tax losses4. Administration of income tax including tax avoidance and evasion5. Able to advise on basic tax planning for corporate clients
Module 3 – Indirect Taxes	<ol style="list-style-type: none">1. Understanding of Goods and Services Tax2. Understanding concept of stamp duties and able to apply the same on various instruments3. Identifying land and building subject to property tax4. Equip students with basic knowledge on other indirect taxes
Module 4 – Corporate Tax 2	<ol style="list-style-type: none">1. Understanding concepts of Withholding Tax2. Understanding issues related to transfer pricing and other advance tax issues3. Equip students with knowledge related to tax incentives and handling tax issues related to specialised industries4. Ensure students are able to carry out tax planning for corporate clients5. Expose students with hands on experience through project works

For the detailed syllabus of Module 4 Corporate Tax 2, please see **Appendix 1**.

3. Pathway Progression

Upon completion of the ATTS Specialist Certificate in Taxation, students will be eligible to apply to the Singapore Chartered Tax Professionals (SCTP) to be an Accredited Tax Practitioner (ATP) or ATP (Provisional) member, subject to the prevailing tax accreditation criteria.

Please click [here](#) to visit SCTP's website for more information.

4. Learning Support and Workshops

Learning support for students will be a blended learning approach, comprising recorded webinars and workshops conducted as live webinars facilitated by the appointed trainer (during office hours on weekdays).

- i. Students will be given access to a secured platform to access the recorded webinars at their own convenience.
- ii. For live webinars, students are required to access the workshops using their personal laptops/devices. Students are required to achieve a minimum of 50% workshop attendance (which are conducted as live webinars) to be sufficiently prepared for the Module 4 examination. Please refer to the workshop schedule which can be found in the ATTS website under “Qualification Overview” section.

Attendance will be taken at the start of the morning and afternoon sessions of the workshops for policy compliance requirement.

Workshop materials will be circulated to students prior the workshop sessions.

5. Examination Dates, Format and Duration

The dates for the Module 4 examination are as follows:

S/N	Examination	Date
1.	ATTS Module 4 Main examination	14 September 2021
2.	ATTS Module 4 Supplementary examination <i>Notes:</i> <i>a. Only students who have attempted and failed the Module 4 Main examination can re-sit the Supplementary examination.</i> <i>b. There will not be any workshops conducted prior the Supplementary examination.</i>	2 December 2021

Module 4 will be assessed via a 3-hours closed-book written examination. There is an additional 15 minutes of reading time for the examination. The minimum passing mark of the module is at least 50%. More details on the examination, including examination venue will be provided to students who have registered for the examination at least 2 weeks prior to the examination week.

In view of the timeline for the transitional arrangements (as outlined in Section 1 Transitional Arrangements), all students who have successfully registered and paid for the Main examination must sit for the examination. Only students who have attempted and failed the Module 4 Main examination can re-sit the Supplementary examination.

After the transitional arrangement timeline of 31 December 2021, there will be no more workshops and examination sessions conducted for Module 4. Please see Section 1 Transitional Arrangements for more details on the transitional arrangements and the applicable timeline.

6. Punctuality for Examination and Workshops

Due to unforeseen circumstances

Students who are late for the examination and/or workshops due to unforeseen circumstances that are beyond their control such as public transport breakdown can request for a travel chit from the public transport operator such as SMRT and submit it to the invigilator / workshop trainer.

Due to other reasons

Students who are late for the first 30 minutes without valid reasons may be allowed to sit for the examination, but they will NOT be given extra time to attempt the questions.

The invigilator reserves the right to refuse entry to students who are late and bar them from sitting the examination. In such situation, the module fee will be forfeited.

7. Applicable Fees

Please see the applicable fees for students who will be taking Module 4 under the transitional arrangements in table below:

S/N	Applicable Fees	S\$
1.	Student Fee	100
2.	Module Fee: Fee charged for Module 4 workshops, learning support and examination	840
		940
<i>Students who have failed the Main examination could re-sit for the Supplementary examination:</i>		
3.	Re-sit Fee (for Supplementary examination), where applicable	100

8. Module Fee Forfeiture

Students will have their module fee forfeited if they are:

- i. late for more than 30 minutes without valid reasons on examination date; and/or
- ii. absent on examination day without valid reason.

All fees paid are **NOT** transferable and **NOT** refundable.

9. Examination Regulations

Before the start of the examination

Students are expected to:

- 9.1 Arrive early to settle down in the examination hall. Please refer to the email notification that will be sent to you at least two (2) weeks before the examination dates for the arrival time at the examination hall.
- 9.2 Be seated according to the seating plan displayed within or outside the examination hall.

ATTS Specialist Certificate in Taxation Student Handbook

- 9.3 Be seated at your assigned desk at least 15 minutes before the start of each examination.
- 9.4 Bring your identity documents such as national registration identity card (NRIC), employment pass or passport. The details of your identity documents must match with the ATTS database record for identification purpose.
- 9.5 Bring in only permissible writing materials - pen, pencil and highlighter.
- 9.6 Switch off your mobile devices and other electronic communication devices and put inside your bag.
- 9.7 Place all bags and/or other unauthorised personal belongings in the designated area in the examination hall.
- 9.8 Bring along a jacket or sweater as the examination room might be cold (optional).
- 9.9 Ensure that the approved calculators to be used during the examinations are in compliance with the requirements outlined in Section 10 Requirements for Calculators.
- 9.10 Place your identity documents on the table for the invigilator to conduct identity verification.
- 9.11 **DO NOT** access any hardcopy or softcopy of study materials once you have entered the examination room.
- 9.12 **DO NOT** have in possession the following items in the examination hall:
 - 9.12.1 Any unauthorised electronic, communication, entertainment, or gaming devices capable of capturing, storing, displaying and/or transmitting visual, audio or verbal information (Examples include, but are not limited to, mobile phones, cameras, tablets, wired and wireless ear-pieces/ earphones, smart wrist watches, fitness trackers, smart glasses, and pens with image capturing capabilities);
 - 9.12.2 Any unauthorised equipment or materials even if you do not intend to use them during examination (Examples include, but are not limited to, books, papers, study notes);
 - 9.12.3 Bags and other personal belongings which must be kept inside your bags and place in the designated area in the examination hall;
 - 9.12.4 Valuable personal belongings as ATTS and its administrators will not be responsible for the loss of these items;
- 9.13 Raise your hand if you have any questions to ask the invigilators; and
- 9.14 Listen and follow the invigilators' instructions at all times.

During the examination

- 9.15 The examination will begin promptly at the hour set for its commencement.

Students are expected to:

ATTS Specialist Certificate in Taxation Student Handbook

- 9.16 Read all instructions on the first page of the question paper carefully.
- 9.17 Write legibly in blue or black ink on the writing materials provided in the examination venue. **Materials submitted on other paper will not be marked.**
- Please provide the following details on the printed cover page which shall be attached with the writing materials with your written answers (also known as the “answer script”). **Your name must not appear on the answer script.**
- 9.17.1 Your student number (no name, distinguishing mark, or other means of potentially identifying the student should be used or written on the answer script)
- 9.17.2 Your desk number
- 9.17.3 Your examination paper name
- 9.17.4 Date of examination
- 9.18 If you need more writing materials, please raise your hand and an invigilator will attend to you.
- 9.19 Remain silent at all times once you enter the examination hall.
- 9.20 You can leave the examination hall 30 minutes after the examination has started. Should you request to leave the examination hall permanently, the invigilator will collect the answer script and examination paper from you.
- 9.21 Other than specified reading time, the duration of the examination module includes the time for reading and answering the questions. No extra time will be given.
- 9.22 Read all questions carefully.
- 9.23 **DO NOT** spend too much time on a few questions, leaving no time for the others. Good time management is important.
- 9.24 **DO NOT** cheat or assist in cheating. Students found cheating could be barred from taking the qualification permanently and any passed results will be forfeited.
- 9.25 **DO NOT** access to the internet during the examination as discovery of doing so is considered cheating and you will be liable to disciplinary action including (but not limited to) suspension or immediate disqualification from the qualification.
- 9.26 **DO NOT** talk or communicate with other students during the examination.
- 9.27 **DO NOT** borrow and share any stationery, permissible equipment such as approved calculators, from other students during examination.
- 9.28 **DO NOT** query the invigilators as to the meaning or purpose of a question and no explanation shall be given by the invigilators.
- 9.29 **DO NOT** turn and look around at other students as this may be mistaken for cheating.

ATTS Specialist Certificate in Taxation Student Handbook

- 9.30 **DO NOT** eat during the examination but you may bring a bottle of plain water into the examination hall.
- 9.31 If you are not feeling well and/or need to go to the washroom urgently, remain seated and raise your hand to inform the invigilator. The invigilator will assist you and escort you out of the examination hall. **DO NOT** leave your seat without supervision.
- 9.32 You are **NOT** allowed to leave the examination hall during the last 30 minutes of the examination even if you have completed it.

At the end of the examination

- 9.33 Stop writing immediately and follow the instructions given by the invigilators. The invigilators will collect all examination papers and answer scripts at the end of the examination.
- 9.34 Collect your personal belongings including your photo ID and leave the examination hall in an orderly manner when the invigilators announce you can do so.

10. Requirements for Calculators

- 10.1 Calculators are allowed only if they comply with the following requirements:
- 10.1.1 The calculator must be non-programmable, silent, with a visual display only.
 - 10.1.2 The calculator has an internal power source.
 - 10.1.3 The calculator has no special communication features (e.g. calculators which have the capability of remote communication via Infrared, Bluetooth, Smartcard, Wi-Fi, etc with other devices or the Internet are strictly prohibited).
 - 10.1.4 The calculator is a dedicated device i.e. a standalone calculator, and not part of a mobile phone or other electronic devices.
 - 10.1.5 No calculators with an external storage function which can allow users to input and store data via external storage media, e.g. cards, tapes, and plug-in modules, are allowed.
 - 10.1.6 No calculators with unacceptable features or for retrieval of information/programmes during the examinations, are allowed.
 - 10.1.7 Any enclosed instruction leaflets containing any mathematical formula, conversion table or instructions are strictly prohibited, and must not be taken into the examination venue. Any such information on the calculator that cannot be removed must be securely covered.
- 10.2 Where necessary, students are required to show all workings to numerical calculations in their answers.
- 10.3 Marks will only be awarded for workings that are written in the answer scripts.

11. Examination Results

Results release

- 11.1 An email on how to check your results will be sent to students between five (5) and six (6) weeks after the examinations.

Examination results review and appeal

- 11.2 The results are final, and **NO** review and appeal are permitted.
- 11.3 The care taken throughout the process of assessment and the exercise of academy judgment ensures the integrity of every examination result. Therefore, ATTS does not accept appeals on results.
- 11.4 Individual students' examination papers will not be re-examined or re-marked after the final examination results have been released.

12. Misconduct

If students are found cheating, attempting to cheat or assisting in cheating during the examination (see **Appendix 2**), misbehaving including not complying with the examination regulations during the examination, they may be disqualified from taking the examination immediately and permanently barred from taking the qualification.

Their examination results including any passed ones will be forfeited.

13. Disciplinary Procedures

- 13.1 All students must adhere to the Code of Conduct in **Appendix 2** while pursuing ATTS Specialist Certificate in Taxation. Non-compliance to the Code of Conduct will be treated as misconduct.
- 13.2 All cases of non-compliance with examination regulations and complaint regarding a student's misconduct (see **Appendix 2**) shall be made to ATTS.
- 13.3 ATTS shall investigate any students suspected of involvement in any non-compliant activities, irregularity or misconduct.
- 13.4 Where a case for non-compliance with examination regulations or misconduct is to be considered, the student will be notified and given opportunity to explain in writing the circumstances of the case.
- 13.5 A plea of forgetfulness or accident shall not be accepted under any circumstances in the case of any breach of the examination regulations.
- 13.6 If there is a case of non-compliance, irregularity or misconduct, this will be referred to the oversight representative(s) for investigation and potential disciplinary action.
- 13.7 ATTS reserves the right to withhold the release of examination results, void the examination of the student it may concern, and bar the student from sitting for future examination if there is any suspicion that he/she is involved in irregularity or misconduct while investigations are still ongoing.
- 13.8 Students shall be liable to disciplinary action in any of the following cases:

ATTS Specialist Certificate in Taxation Student Handbook

- 13.8.1 if it is alleged that they are guilty of misconduct;
 - 13.8.2 if it is alleged that they have performed their professional work or the duties of his employment or conducted their practice inefficiently or incompetently in such a manner as to bring discredit to themselves, ATTS or the accountancy / tax profession;
 - 13.8.3 if they have been found guilty in any disciplinary proceedings instituted against them by the Authority or another professional body; or
 - 13.8.4 if it is alleged that they have contravened any of the expected Code of Conduct as outlined in **Appendix 2**.
- 13.9 For the purpose of 13.8.1, misconduct includes, but is not confined to, any of the following:
- 13.9.1 If the students are represented to be guilty of any act or omission likely to bring discredit to themselves or ATTS or the accountancy / tax profession;
 - 13.9.2 If the students have been found guilty by a court in Singapore or in any country whose judgments are registerable in Singapore of an offence which would bring discredit to themselves, ATTS or the accountancy / tax profession; or
 - 13.9.3 If the students have been found in any civil proceedings to have acted fraudulently or dishonestly.
- 13.10 Students who are found guilty of misconduct may be removed from the Student Register on disciplinary grounds.

14. Health Issue

- 14.1 If students are hospitalised due to pro-longed illness or are suffering from infectious diseases such as chicken pox, hand, foot or mouth disease (HFMD), please get your attending doctor to certify that you are medically unfit to sit for the examinations.
- 14.2 Students who are not able to sit for the examinations due to health or compassionate reasons should write in to us with the supporting documents within three (3) working days from the day of absence. This will be assessed on a case-by-case basis.
- 14.3 Please note: After the transitional arrangement timeline of 31 December 2021, there will be no more workshops and examination sessions conducted for Module 4. Please see Section 1 Transitional Arrangements for more details on the transitional arrangements and the applicable timeline.

15. Withdrawal

- 15.1 Students who would like to withdraw from ATTS Specialist Certificate on their own accord must submit their withdrawal request in writing to us with reason(s) provided. The student would receive an acceptance of withdrawal email within two (2) weeks from the date of the request. Please refer to Section 16 Contact Details.

ATTS Specialist Certificate in Taxation Student Handbook

15.2 Please note that all fees paid are non-refundable and non-transferable.

16. Contact Details

For enquiries and administrative matters relating to ATTS Specialist Certificate in Taxation, please contact us at:

Tel: (+65) 6597 5533

Email: atts@isca.org.sg

Address: 60 Cecil Street, ISCA House, Singapore 049709

Note: Our staff, who serve you with patience and respect, are committed to attend to your requests to the best of their abilities. In return, we request that you treat our staff with respect.

ATTS / ISCA reserves the right to protect our staff against any verbal or other forms of abuse. We appreciate your understanding and will always strive to do better.

Appendix 1: Module 4 Corporate Tax 2 Detailed Syllabus

- A. Withholding Tax System
 - Deemed Sourced Rules in section 12 of the Income Tax Act
 - Various withholding tax treatment for interest, royalties, technical assistance, know how, management fees etc.
 - Withholding tax rates
 - Issues of permanent establishments

- B. Understanding of Transfer Pricing in Singapore
 - Concepts of transfer pricing
 - Documentation involving transfer pricing

- C. Income Tax Treatment for Various Types of Legal Entities
 - Limited Liability Partnership
 - Limited Partnership
 - Foreign Branch
 - Representative Office
 - Trusts
 - Clubs and Associations

- D. Incentives under Economic Expansion Incentives
 - Pioneer Industries and Services
 - Development Expansion Incentives
 - Investment Allowances
 - Export Service company
 - Overseas Enterprises Incentives

- E. Other Specialised Industries
 - Income tax treatment for Shipping companies
 - Operating and Finance leases
 - Overseas headquarters
 - Financial Service Incentives
 - Approved Venture Companies
 - Investment holding and Dealing companies
 - Approved Global Trading Scheme
 - Unit trusts including REITS

- F. Corporate Tax Planning (Advanced)

Appendix 2 Code of Conduct

Overview of the Fundamental Principles

Ethical behaviour in the accountancy / tax profession is of paramount importance. The work carried out by an accountancy / tax professional needs to be trusted by society at large as well as by clients and other stakeholders. What each professional does reflects not just on himself but on the profession as a whole.

All ATTS students must therefore understand and comply with the following fundamental principles adopted from the Singapore Chartered Tax Professionals Code of Professional Conduct and Ethics¹.

1. Integrity
To be straightforward and honest in all professional and business relationships.
2. Objectivity
To not allow bias, conflict of interest or undue influence of others to override their own professional or business judgements.
3. Professional competence and due care
To maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service based on current developments in practice, legislation and techniques and act diligently and in accordance with applicable technical and professional standards.
4. Confidentiality
To respect the confidentiality of information acquired as a result of professional and business relationships and, therefore, not disclose any such information to third parties without proper and specific authority, unless there is a legal or professional right or duty to disclose, nor use the information for the personal advantage of the member or third parties.
5. Professional behaviour
To comply with relevant laws and regulations and avoid any action that discredits the profession.

Code of Conduct for ATTS Students

1. Integrity in professional development and learning

Students are responsible for their own professional development and learning, including:
 - Being aware of the Module 4 syllabus and requirements
 - Actively monitoring communications from ATTS and its administrators for transitional arrangements, enrolment, workshops and examinations
 - Attending workshops and submitting work in a timely manner (where applicable)
 - Viewing recorded webinars in a timely manner
 - Informing ATTS as soon as possible on relevant matters which may affect their attendance of workshops and examinations
2. Respect for others

¹ <https://sctp.org.sg/Ethics-Code.pdf>

ATTS Specialist Certificate in Taxation Student Handbook

- Students must treat other students, administrators of ATTS and trainers with respect, courtesy and collegiality.
 - Students are expected to show respect and be sensitive towards the beliefs, customs and cultures of others. Students are expected to respect the opinions of others and to participate actively during workshops.
 - Health and safety is a shared responsibility. Students must comply with ATTS' health and safety requirements, especially with the evolving COVID-19 situation.
 - Students are expected to avoid conduct that disrupts the teaching, learning, or professional activities of other students, administrators of ATTS and trainers.
 - Standards of conduct that apply in face-to-face interaction must also be maintained in each student's use of online and social media.
3. Confidentiality and privacy
- In the course of studies or other dealings with ATTS and its administrators, students may have access to information that is classified as confidential or proprietary and intended for restricted circulation only. Students must treat such information with due respect for its sensitivity and confidentiality, in compliance with all applicable laws and regulations.
 - Restricted information must not be disclosed to any party without the prior approval of ATTS and without putting in place relevant confidentiality agreements or non-disclosure documents and other safeguards which may be required by ATTS.
 - Students are expected to respect the privacy of all ATTS students, administrators of ATTS and trainers.
4. Compliance to all policies, rules and regulations set out by ATTS in this Student Handbook

Examples of Misconduct of Students

(This list is not exhaustive)

1. Abuse of information technology (e.g. Misuse, online defamation of individuals/ organisations etc) and breach of intellectual property
2. Acts of mischief (e.g. vandalism, arson)
3. All forms of bullying and/or cyberbullying
4. Behaviour that threatens the safety of others and/or acts which bring discredit to ATTS and the community
5. Defiance and rudeness to ATTS and its administrators and/or appointed trainers
6. Discrimination, any practice that makes distinctions between individuals or groups to disadvantage some people and advantage others based on sex, race, or religion
7. Disruptive and unruly behaviour
8. Extortion
9. Fighting, gangsterism
10. Forgery (e.g. altering medical certificates and other official documents)
11. Involvement in secret society activities
12. Malpractice and dishonesty (e.g. cheating in exams, plagiarism etc)
13. Other criminal offences
14. Police cases and activities in public that tarnish the image of ATTS
15. Rioting/unlawful assembly
16. Solicitation of students without approval. This includes sale of classes/goods/services, recruitment of students for an external organisation or cause, or for the purpose of distributing publicity material and services, or for any political or social cause
17. Theft
18. Use of profanities in any medium