Chartered Accountant SINGAPORE

SINGAPORE CA QUALIFICATION (FOUNDATION) EXAM REPORT

MODULE: Singapore Taxation (TXF)

EXAMINATION DATE: 19 June 2026

General comments

The Foundation Programme shifted to an Objective Testing (MCQ) e-exam format with a restricted open book format, with Candidates being able to bring in a double-sided A4 page of personal notes for reference.

The new format consists of 50 MCQ questions spreading across all the Singapore Taxation (TXF) Learning Outcomes. Candidates need to familiarise themselves with the new exam format and be aware of time management to complete all the questions within the 2 hour 30 minute exam duration.

Candidates performed well for the first MCQ exam, faring better compared to the previous Dec 2025 exam sitting.

Analysis of questions

These were the learning outcomes related to the questions that Candidates struggled with:

The Scope of Income Tax
- Explain the term 'year of assessment' and determine the Year of Assessment in a given situation.

Computation of Taxable Income and Income Tax Liability for Resident Individuals
- Compute the assessable income, chargeable income, and the amount of income tax payable by a resident individual.

Capital Allowances
- Compute balancing allowances and balancing charges, including the application of S21 and S24 of the SITA.

Candidates are encouraged to familiarise themselves with **ALL** module learning outcomes.