

Date: 1 November 2016

<<Full Name>>

<<Address 1>>

<<Postal code>>

Membership ID: <<ID Number>>

Dear <<Given Name>>

**Notice of Discontinuation of the Association of Taxation Technicians (S) Limited  
[(ATTS (S)) Full Membership]**

Since the Singapore Institute of Accredited Tax Professionals (SIATP) was incorporated in 2010, it has been the designated accreditation body for tax professionals in Singapore. SIATP confers the three designations to tax professionals who meet the admission requirements for the following:

1. Accredited Tax Advisor (ATA);
2. Accredited Tax Practitioner (ATP); and
3. Accredited Tax Practitioner (Provisional) (PTP)

In light of the professional membership and development support in the area of taxation provided by SIATP, the ATTS Full Membership will be discontinued with effect from 1 November 2016. This will streamline the membership offerings provided by the Institute of Singapore Chartered Accountants (ISCA) and its subsidiaries.

With the discontinuation of the ATTS Full Membership, we would like to inform members to cease using the ATT (for Ordinary Members) or STT (for Senior Members) designation with effect from 1 November 2016.

ATTS Full Members who are interested in other alternative memberships offered by SIATP and/or ISCA, could consider applying for these memberships which would be assessed and approved based on prevailing membership admission criteria. Please visit [SIATP's website](#) and [ISCA's website](#) for more information about the membership admission criteria and benefits. Please refer to [Appendix A](#) for a list of Frequently Asked Questions to help you select the membership choice that best meets your needs.

This notice is for your information only. No further action is required on your part.

Should you have any further queries, please do not hesitate to contact the following organisations:

1. For queries on ATTS Full Membership  
Email: [studentadmin@isca.org.sg](mailto:studentadmin@isca.org.sg)  
Phone: 6749 8060
  
2. For queries on SIATP Membership (Eu Lai Quen or Nabila Nubli)  
Email: [enquiry@siatp.org.sg](mailto:enquiry@siatp.org.sg)  
Phone: 6749 8060
  
3. For queries on ISCA Membership  
Email: [membership@isca.org.sg](mailto:membership@isca.org.sg)  
Phone: 6597 5533

Thank you for your invaluable support throughout the years and I wish you continued success in your future endeavours.

Yours sincerely,  
Lee Fook Chiew  
Chief Executive Officer  
Institute of Singapore Chartered Accountants  
On behalf of Association of Taxation Technicians (S) Limited

## Appendix A: Frequently Asked Questions

### About SIATP Membership

- 1. With the discontinuation of the ATTS Full Membership, am I still considered an ATTS member? Am I allowed to retain and continue to use my ATTS designation?**

With the discontinuation of the ATTS Full Membership, you will no longer be an ATTS member and will have to cease the use of the ATT (for Ordinary Members) or STT (for Senior Members) designation with effect from 1 November 2016.

- 2. I am an ATTS member holding an ATT / STT designation. With the discontinuation of the ATTS Full Membership, are there other alternative memberships available for my consideration?**

ATTS Full Members may like to consider joining SIATP and/or ISCA memberships, subject to the prevailing membership admission criteria.

Please visit the respective professional body's websites to find out more about the memberships. ATTS members who are interested to join these memberships may submit their application online.

SIATP	ISCA
<a href="http://www.siatp.org.sg">www.siatp.org.sg</a>	<a href="http://www://isca.org.sg/member-services/">www://isca.org.sg/member-services/</a>

- 3. What types of membership does SIATP offer and what are the membership admission requirements?**

Interested applicants who meet the SIATP membership admission requirements will be conferred the following three designations, specialising in either Income Tax and/or Goods and Services Tax (GST).

- Accredited Tax Advisor (ATA);
- Accredited Tax Practitioner (ATP); and
- Accredited Tax Practitioner (Provisional) (PTP).

Designation	Specialisation	Practical Experience	AND / OR	<u>Recognised Qualifying Examination(s)</u>
Accredited Tax Advisor (ATA)	Income Tax	≥ 5 years of income tax experience	AND	<u>To be an ATA (Income Tax):</u> 1. Advanced Tax Programme (Executive Programme Level III) by the Tax Academy of Singapore
	GST	≥ 5 years of GST experience		<u>To be an ATA (GST):</u> 1. Advanced GST Programme (Executive Programme Level III) by the Tax Academy of Singapore
	Income Tax & GST	≥ 5 years of experience in <u>each</u> specialisation (the period may be concurrent)		<u>For Income Tax Specialisation:</u> 1. Advanced Tax Programme (Executive Programme Level III) by the Tax Academy of Singapore  <u>For GST Specialisation:</u> 2. Advanced GST Programme (Executive Programme Level III) by the Tax Academy of Singapore
Accredited Tax Practitioner (ATP)	Income Tax	≥ 3 years of income tax experience	AND	<u>To be an ATP (Income Tax):</u> 1. Tax Academy's Executive Tax Programme Level II (Income Tax – Business and Corporate); or 2. CPA Australia's "Singapore Taxation: Policy, Law & Application" module; or 3. Both ACCA's "(F6) Taxation" and "(P6) Advanced Taxation" modules (ACCA certification completed overseas is <u>not</u> accepted as F6 and P6 are local-based modules); 4. ISCA Professional Examination's Taxation module; or 5. ISCA ATTS Specialist Certificate in Taxation  <u>To be an ATP (GST):</u> 1. Executive Tax Programme Level II (GST) by the Tax Academy of Singapore
	GST	≥ 3 years of GST experience		
	Income Tax & GST	≥ 3 years of experience in <u>each</u> specialisation (the period may be concurrent)		

Designation	Specialisation	Practical Experience	AND / OR	<u>Recognised Qualifying Examination(s)</u>
Accredited Tax Practitioner (Provisional) (PTP)	Income Tax	≥ 3 years of income tax experience	OR	<u>To be an ATP (Provisional – Income Tax):</u> 1. Tax Academy’s Executive Tax Programme Level II (Income Tax – Business and Corporate); or 2. CPA Australia’s “Singapore Taxation: Policy, Law & Application” module; or 3. Both ACCA’s “(F6) Taxation” and “(P6) Advanced Taxation” modules (ACCA certification completed overseas is <u>not</u> accepted as F6 and P6 are local-based modules); 4. ISCA Professional Examination’s Taxation module; or 5. ISCA ATTS Specialist Certificate in Taxation  <u>To be an ATP (Provisional - GST):</u> 1. Executive Tax Programme Level II (GST) by the Tax Academy of Singapore
	GST	≥ 3 years of GST experience		
	Income Tax & GST	≥ 3 years of experience in <u>each</u> specialisation (the period may be concurrent)		

#### 4. Why is the ATTS Diploma in Taxation not recognised by SIATP?

The Diploma in Taxation programme was revamped in 2011 and renamed as ATTS Specialist Certificate in Taxation, which focuses on tax specialisation such as individual, corporate and indirect taxes. The revamp was necessary to reflect the current Singapore tax regime and to ensure that the syllabus stays relevant to meet the industry’s needs.

ATTS Full Members who are graduates of the ATTS Diploma in Taxation and do not have any of the recognised qualifications listed by SIATP but have the relevant years of practical experience, could consider joining SIATP via the work experience route, subject to SIATP’s approval.

**5. What are the relevant fees for joining SIATP membership?**

No.	Membership Class/Designation	Admission Fee (excludes GST)	2016 Annual Subscription Fee (excludes GST)
(a)	Accredited Tax Advisor (ATA)	\$200.00	\$280.00
(b)	Accredited Tax Practitioner (ATP)		\$200.00
(c)	Accredited Tax Practitioner (Provisional) (PTP)		\$100.00

*\*Note: SIATP is currently not GST-registered so the fees above are not inclusive of GST.*

**6. What are the benefits and privileges of being a SIATP member?**

As an accredited tax professional, you are differentiated from the rest with a professional designation recognised by the profession. You also enjoy an edge above others with access to the authorities and have your views heard, while at the same time gain a better understanding of the tax policies. These, coupled with a myriad of programmes designed to boost your tax knowledge and ample opportunity to network with other established tax specialists, ensure you stand out with accreditation.

Some specific benefits of being accredited include:

- (a) Opportunities to take part in continuing professional development and exclusive seminars and conferences organised by SIATP with priority booking and concessionary rates;
- (b) Exclusive opportunity to raise tax-related issues and suggestions to the authorities;
- (c) Exclusive opportunity to feedback on consultation papers and applications of tax policies prior to implementation;
- (d) Exclusive opportunity to participate in high-level discussions with the authorities on tax issues (for selected Accredited Tax Advisors only);
- (e) Access to IRAS' collection of tax resources;
- (f) Priority booking and concessionary rates at tax-related seminars and conferences arranged by various organisers;
- (g) Networking opportunities with other accredited tax professionals; and
- (h) Opportunities to attend joint seminars with the Tax Academy of Singapore.

A full list of benefits and privileges can be found on SIATP's [website](#).

**7. What are the obligations of being SIATP member?**

Members of SIATP are required to:

- (a) Adhere to the Code of Professional Conduct and Ethics; and
- (b) Undertake 30 hours of Continuing Professional Education (CPE) each year. The CPE requirement may be accumulated over a three-year rolling period, as long as the total requirement of 90 hours of CPE is met for any three consecutive years.

**About ISCA Membership**

**8. What types of membership does ISCA offer?**

ISCA offers three classes of membership:

<b>ISCA Membership Class</b>	<b>Designation</b>
(a) Affiliate Pathway	Accredited Accounting Technician (Singapore) (AAT Singapore)
(b) Associate Pathway	Associate (ISCA)
(c) Chartered Accountant of Singapore Pathway	CA (Singapore)

**9. What is the Affiliate Pathway?**

Affiliate (ISCA) are accounting technicians who are qualified accounting professionals performing a wide variety of accounting and financial roles, such as auditing and assurance, accounts preparation, bookkeeping, budgeting, costing and credit control, payroll administration and tax returns.

The official designation of Affiliate (ISCA) members is the Accredited Accounting Technician (Singapore) or AAT Singapore.

Please refer [here](#) for more details on how to qualify and apply to be an Affiliate (ISCA), and [here](#) for a comprehensive list of FAQs about the Affiliate (ISCA) membership.

## 10. What is the Associate Pathway?

Associate (ISCA) are professional accountants with an accounting degree or an equivalent accounting qualification, working in multi-faceted accountancy profession across diverse sectors such as commerce, industry, financial services, education, and the public and not-for-profit sectors. They have yet to complete the Singapore Qualification Programme (Singapore QP) to qualify as CA (Singapore).

The official designation of Associate members is Associate (ISCA).

Please refer [here](#) for more details on how to qualify and apply to be an Associate (ISCA), and [here](#) for a list of FAQs about the Associate (ISCA) membership.

## 11. What is the Chartered Accountant of Singapore Pathway?

Chartered Accountant of Singapore (CA (Singapore)) refers to full members of ISCA who are professionally qualified accountants. They have either satisfied the conditions of the Transitional Arrangements within the specified timelines or completed the Singapore QP.

A full member may describe himself/herself as a “Chartered Accountant of Singapore” and use the initials “CA (Singapore)” after his/her name. The CA (Singapore) designation remains the highest form of professional designation conferred by the Institute, with its stringent eligibility criteria unchanged.

Please refer [here](#) for more details on how to qualify and apply to be a CA (Singapore).

## 12. What are the relevant fees for joining ISCA membership?

The prevailing membership fees are as follows:

No.	Membership Class	Admission Fee (includes GST)	Annual Subscription Fee (includes GST) (with effect from 1 January 2017)
(a)	Affiliate (ISCA) / AAT (Singapore)	\$107.00 (waived for Singapore QP Candidates)	\$149.80
(b)	Associate (ISCA)		\$214.00
(c)	CA (Singapore)	\$321.00	\$449.40



### 13. What are the benefits of being an ISCA member?

As an ISCA member, you will enjoy the affiliation to ISCA, the national accountancy body in Singapore with over 30,000 members. You will be recognised as having the highest standards of ethical and professional conduct as you uphold the ISCA Code of Professional Conduct and Ethics and gain recognition from employers for your commitment in raising your professional standard through ISCA's Continuing Professional Education. The full range of membership benefits can be found on ISCA's [website](#).

### 14. What are the obligations of an ISCA member?

ISCA members are required to:

- (a) Strictly observe the ISCA Code of Professional Conduct and Ethics (the Code) and the new Ethics Pronouncements 200; and
- (b) Undertake Continuing Professional Education (CPE) to develop their knowledge and skills that will enable them to perform competently within their professional environment.

The CPE requirements applicable to each membership category are as follows:

<b>Membership Class</b>	<b>CPE Requirements (with effect from 1 January 2017)</b>
(a) Affiliate (ISCA) / AAT (Singapore)	<ol style="list-style-type: none"><li>1. At least 30 CPE hours over a rolling three-year period, of which 15 hours must be verifiable.</li><li>2. A minimum of 5 verifiable hours, including 2 verifiable hours of ethics, must be completed each year.</li></ol>
(b) Associate (ISCA)	<ol style="list-style-type: none"><li>1. At least 60 CPE hours over a rolling three-year period, of which 30 hours must be verifiable.</li><li>2. A minimum of 10 verifiable hours, including 2 verifiable hours of ethics, must be completed each year.</li></ol>
(c) CA (Singapore)	<ol style="list-style-type: none"><li>1. At least 120 CPE hours over a rolling three-year period, of which 60 hours must be verifiable</li><li>2. A minimum of 20 verifiable hours, including 2 verifiable hours of ethics, must be completed each year.</li></ol>

For more details about the CPE requirements, please refer to ISCA's [website](#).