Preparatory Course for Association of Taxation Technicians Singapore (ATTS) Specialist Certificate in Taxation
The Association of Taxation Technicians Singapore (ATTS) was incorporated under the auspices of the Institute of Certified Public Accountants of Singapore (ICPAS) in March 1995 for taxation support staff. It is the only association here to offer a locally recognised qualification, providing skilled taxation staff to assist management in corporate duties.

To stay ahead of changes in the Accountancy profession, aspiring students and accountancy professionals can specialise in taxation by studying for the Specialist Certificate in Taxation, awarded by ATTS.

ATTS has recently redeveloped the Diploma in Taxation, now called the Specialist Certificate in Taxation. The new syllabus has been approved by the Singapore Institute of Accredited Tax Professionals (SIATP) and also meets the requirements of the Tax Academy of Singapore (TAS).

This programme is recognised by ICPAS and gives you a strong foothold in your professional career in Taxation.

Programme Overview

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Recognition

Upon completion of the ATTS Specialist Certificate in Taxation and accumulation of relevant work experience, candidates are eligible for the Association of Taxation Technician (ATT) status.

Programme Structure

The revised Specialist Certificate in Taxation is focused on tax and comprises the following four modules:

• Individual Income Tax (Module 1)
• Corporate Tax 1 (Module 2)
• Indirect Taxes (Module 3)
• Corporate Tax 2 (Module 4)

The Specialist Certificate may be completed over a period of 12 months part time.

For further information on detailed syllabus, please visit [http://www.saa.org.sg/atts_syllabus.html](http://www.saa.org.sg/atts_syllabus.html)

Programme Objectives

The enhanced and revamped syllabus is purely tax focused and aims to equip students with sufficient taxation knowledge required at a professional level.

In addition, the revamped syllabus also serves to achieve the following objectives:

1. To ensure the quality of the ATTS qualifications meet the requirements of Singapore Institute of Accredited Tax Professionals (SIATP) and Tax Academy of Singapore (TAS)
2. To equip candidates with comprehensive skills and knowledge on taxation that are highly sought after by businesses
3. To raise and uphold the standards of ATTS by enhancing and upgrading the status of Tax Professionals in Singapore
4. For ATTS to remain relevant by keeping up to date of current and future developments in the taxation field
5. To elevate the status of the ATTS qualification so that graduates can enjoy greater industry recognition, leading to enhanced employability and career prospects
6. To meet the high demands of the taxation profession

Taxation is a crucial factor in the development of a flourishing financial centre. In the Committee to Develop the Accountancy Sector’s (CDAS) recommendations for Singapore to develop into a global accountancy hub, taxation was identified as one of the niche specialisation pathways Singapore needs to build capabilities in.
**Role of Taxation Technicians**

- Provides skilled support to professionals in taxation and finance matters
- Organises the taxation computation process and ensures it is in order for submission to the tax authorities

**Entry Requirements**

- 5 GCE ‘O’ Level with pass in English and Mathematics (min C6)
- Mature students will be assessed on a case-by-case basis

**Study Mode**

Part-time only, classroom-based lectures. Courses are conducted twice a week, over a period of 4 months for each intake, unless otherwise stated

**Fee Details**

Refer to SAA-GE Fee Schedule

**Intakes**

Two intakes per year, January and July

**Application Requirements & Procedures**

Singaporean/SPR students and non-student pass international holders are to follow the steps below:

1. Fulfill the entry requirements of ATTS.

For more information about specific pre-requisites and the recognition of qualifications not listed, please contact Examination & Student Registry (ESR): studentadmin@icpas.org.sg or call +65 6744 9865. Alternatively, you may visit their website at http://ers.icpas.org.sg

2. All prospective students are required to come down personally to complete the admission, selection and enrolment formalities.

3. Please bring along:
   - Identification card
   - Original and photocopies of your highest academic certificates.
   - Proof of medical insurance policy (applicable to local full-time students only³)

³attending lessons 5 times a week

For full details of the above criteria, please visit our website at http://www.saa.org.sg/application.html

**Attendance Requirement**

All ATTS students are required to achieve at least 75% class attendance in order to register and sit for the examinations.

**Student Registration**

Students who intend to sit for the examinations MUST register as students with ATTS.

<table>
<thead>
<tr>
<th>Examination Session</th>
<th>Membership Application Deadline</th>
<th>Address for Submission</th>
</tr>
</thead>
<tbody>
<tr>
<td>June</td>
<td>15 February</td>
<td>ICPAS Examination &amp; Student Registry 12 Aljunied Road #04-02 KH Plaza Singapore 389801</td>
</tr>
<tr>
<td>December</td>
<td>15 August</td>
<td>Operating hours Mondays to Fridays 9.00 am to 7.00 pm</td>
</tr>
</tbody>
</table>

- Students have 5 years from the date of registration to complete the Specialist Certificate in Taxation.
- Existing students will be given a further 5 years to complete the old Diploma upon transferring to the new syllabus.

For more information, email studentadmin@icpas.org.sg or visit http://ers.icpas.org.sg
Assessment Methods

<table>
<thead>
<tr>
<th>Module</th>
<th>Assessment</th>
</tr>
</thead>
</table>
| Module 1 Individual Income Tax | 100% Examination  
3 hour paper  
Minimum passing mark of 50 out of 100 marks |
| Module 2 Corporate Tax        | 100% Examination  
3 hour paper  
Minimum passing mark of 50 out of 100 marks |
| Module 3 Indirect Taxes       | 100% Examination  
3 hour paper  
Minimum passing mark of 50 out of 100 marks |
| Module 4 Corporate Tax        | 70% Examination  
3 hour paper  
30% Project work  
Min passing mark of 50 out of 100 inclusive of Project  
Project must be completed prior to the Exam |

Registering for Examinations
Students are able to enter for the ATTS exam by the following methods:

2. Submit the Examination Entry Form to Examination & Student Registry (ESR) Department with the payments. All entries must reach them by 15 February for June Examination and 15 August for December Examination. No late entries will be accepted.
3. Examination fees are $50 per module.

Release of Exam Results
For June examinations, results will be released in the 3rd week of July. For December examinations, results will be released in the 3rd week of January next year. All ATTS candidates will be able to view their results at ESR website (http://esr.icpas.org.sg) using their User ID and Logon Password to access their student accounts. The ATTS exam result slips will also be mailed out by ESR.

Exam Timetable
Exam timetable will be announced on ESR website (http://esr.icpas.org.sg/ESR/www_en/atts.jsp) when available.

Exam Venue
Please refer to your exam docket which will be sent to you after exam registration.

Exam Progression Rules
- Students are required to achieve 75% class attendance in order to register for examinations
- Students can attempt up to a maximum of two examinations per examination session
- Students can attempt Modules 1, 2 and 3 in any order
- Students are required to pass Modules 1 and 2 before attempting Module 4

Exam Appeal
Examination results are final. Should there be any discrepancies, kindly refer to the Examination and Student Registry Department.

ATTS Full Membership
All ATTS Specialist Certificate in Taxation graduates will be invited to apply for the ATTS Full Membership.

With the birth of its full-membership status, ATTS affiliates will now be able to move a step further and gain access to the recognition and status that comes with being a member of the Association in Singapore. Membership Certificates are issued by ATTS Singapore which recognises your achievement through the award of the designatory letters “ATT”. The membership will provide you with new career opportunities and gives you a strong foothold in your career advancement.

For more information, please visit http://esr.icpas.com.sg/ESR/www_en/abt_atts_fullmember.jsp

Key Contact Details
ICPAS Examination & Student Registry  
12 Aljunied Road, #04-02, KH Plaza, Singapore 389801  
Tel : 65 6744 9865  
Fax : 65 6749 7713  
Website : http://esr.icpas.org.sg  
Email : atts@icpas.org.sg
Government Funding

ATTS** is an approved programme for funding under the SDF, SRP and SEP funding schemes. Under this initiative, students are eligible to apply for SDF grant for course fees as well as absentee payroll incentives.

Skills Development Fund (SDF)
Up to 90% WDA support for company sponsored mature workers*

Skills Redevelopment Programme (SRP)
Trainees or companies can claim Absentee Payroll after completion of the course, depending on hours attended. Companies can apply for their employees who are Singaporeans or Singapore Permanent Residents. Up to 90%* WDA support for mature workers*

NTUC- Surrogate Employer Programme (NTUC-SEP)
NTUC Union member who are not company sponsored are eligible for this scheme. Up to 90% WDA support for mature workers*

Applicants who are interested to apply for the NTUC-SEP funding can apply via https://skillsupgrade.ntuc.org.sg and also inform the school via sdf@saa.org.sg.

Study Loans
Interested applicants may contact:

Maybank
Tel: 1800 629 2265
www.maybank2u.com.sg

RHB Bank Berhad
Tel: 1800 3230 100
www.rhbbank.com.sg

All loan inquiries and applications are to be dealt with the banks directly.

Refund Policy

<table>
<thead>
<tr>
<th>% of the aggregate amount of the fees paid</th>
<th>If Student’s written notice of withdrawal is received</th>
</tr>
</thead>
<tbody>
<tr>
<td>100%</td>
<td>(“Maximum Refund”) More than 60 days before the course commencement date</td>
</tr>
<tr>
<td>75%</td>
<td>Between 30 to 60 days before the course commencement date</td>
</tr>
<tr>
<td>50%</td>
<td>Less than 30 days to 1 day before the course commencement date</td>
</tr>
<tr>
<td>25%</td>
<td>After, but no more than 7 days after the course commencement date</td>
</tr>
<tr>
<td>0%</td>
<td>More than 7 days after the course commencement date</td>
</tr>
</tbody>
</table>

Terms & Conditions

- Application Fee is non-refundable and non-transferable.
- ICA Processing Fee is non-refundable and non-transferable.
- Refund administration fee applies for every refund application.
- Refund application must be made in writing and must be accompanied with valid reasons. Any decision relating to a refund will be made at the sole discretion of SAA-GE and that shall be final.
- Processing time of refund application is seven (7) working days from the complete receipt of the supporting documents. Refund application received after 12pm is considered as submission on the next working day.
- Original receipt must be presented for Refund Application.
- Student is provided with a 7 working-day cooling-off period upon signing of PEI Student Contract. During cooling-off period, students will be entitled to the Maximum Refund amount stipulated under the Refund Policy.

For further details, please go to http://www.saa.org.sg/coursepolicies.html
Today, SAA-GE is regarded as Singapore’s leading Accountancy training provider offering high quality degree and professional programmes from internationally recognised universities and institutions. We are the training arm of the Institute of Certified Public Accountants of Singapore (ICPAS), the national accountancy body that develops, supports and enhances the integrity, status and interests of the profession. ICPAS is a not-for-profit organisation.

Established Track Record
Since 1995, SAA-GE has consistently produced a list of prize winners for the ACCA/ICPAS Joint Professional Examination programmes and CAT programmes in the Singapore and International categories.

Quality and Experienced Lecturers
All our lecturers are highly qualified professionals with many years of commercial and academic experiences. Many of them have post graduate qualifications and has attained awards.

Internationally Recognised Qualifications
All our programmes and qualifications are internationally recognised for further studies and employment purposes.

Unrivalled Quality Support to Students
We provide unrivalled quality support to students, ensuring that every aspect of the students’ needs is taken care of. We provide a suite of services such as orientation, subsidised workshops and seminars, free mock examinations and career matching and placement, etc.

Large and Multi-Cultural Student Population
SAA-GE presently has over 5000 part time and full time students enrolled in various programmes, coming from countries such as Singapore, China, Vietnam, Myanmar, Indonesia, the Philippines, and the Asia Pacific region. This melting pot of multi-cultures enables our students to learn from each other even out of the classroom to become truly global and well connected professionals of the future.

Modern Campuses
Main Campus
SAA-GE, together with the secretariat division of ICPAS, is housed in CPA House, at Aljunied Road, occupying 29,900 square feet. SAA-GE has a total of 8 classrooms and 2 auditoriums suitably sized for 30-170 students. We also have 2 computer laboratories, a comprehensive library, a student recreational centre and lecturer’s consultation rooms.

City Campus
The SAA-GE City Campus is prestigiously located at 6 Raffles Quay, at the heart of Singapore’s Central Business District. SAA-GE's strategic location is easily accessible from Raffles Place MRT station through a sheltered underground walkway. Sited on the 23rd floor with over 10,000 square feet of floor space, it encompasses 3 well-equipped training rooms which can accommodate between 50 to 80 students.

Singapore Quality Class (SQC)
SAA-GE was one of the few educational institutions awarded the Singapore Quality Class (SQC) for Private Education Organisations (PEOs). This award recognises PEOs who have attained a commendable level of performance and would further enhance our journey to reach world-class standards of business excellence.

EduTrust Certification
SAA-GE is one of the organisations being awarded the EduTrust certification by the Council for Private Education. The recognition affirms our achievement of higher standards in key areas of management and provision of educational services.

Become a Qualified Accountant in Singapore through SAA-GE
An ICPAS member, with the Certified Public Accountant Singapore (CPA Singapore) designation, is a professional in accountancy, finance and business who has the relevant work experience in addition to a recognised accountancy qualification. Today, ICPAS has over 22,000 members working and making their mark worldwide, which makes the CPA Singapore a designation with international recognition.

SAA GLOBAL EDUCATION CENTRE

Main Campus
20 Aljunied Road
#01-04 CPA House
Singapore 389805

City Campus
6 Raffles Quay
#23-00
Singapore 048580

For enquiries, contact:
Tel: (65) 6597 5518
Fax: (65) 6744 9796
Email: enquiry@saa.org.sg

Information is accurate at time of print (November 2010)

Registration Number: 201001206N
Period of Registration: 20/05/2010 to 19/05/2014
EduTrust Certificate Number: EDU-3-3013