

Annexe A: New/Revised Course Content in OBTL+ Format

Course Overview

The sections shown on this interface are based on the templates [UG OBTL+](#) or [PG OBTL+](#)

If you are revising/duplicating an existing course and do not see the pre-filled contents you expect in the subsequent sections e.g. Course Aims, Intended Learning Outcomes etc. please refer to [Data Transformation Status](#) for more information.

Expected Implementation in Academic Year	AY2024-25
Semester/Trimester/Others (specify approx. Start/End date)	Semester 2
Course Author * Faculty proposing/revising the course	Poh Eng Hin
Course Author Email	aehpoh@ntu.edu.sg
Course Title	ADVANCED TAXATION
Course Code	BL5305
Academic Units	4
Contact Hours	52
Research Experience Components	Not Applicable

Course Requisites (if applicable)

Pre-requisites	AC2301 Principles of Taxation
Co-requisites	
Pre-requisite to	
Mutually exclusive to	
Replacement course to	
Remarks (if any)	

Course Aims

This course builds on the foundational content of AC2301 Principles of Taxation. Issues are addressed in the Singapore context and cover the following: tax implications of business and corporate restructuring; tax minimization using income tax incentives; relief from juridical double taxation; tax treaty models, structure, and application; transfer pricing; and tax avoidance. The focus of the course is on the identification of relevant tax issues in a corporate group restructuring arrangement or in a cross-border economic transaction, the recommendation of appropriate tax mitigation strategies in the given circumstances, and the potential constraints on such strategies in the light of transfer pricing rules and anti-avoidance provisions.

Course's Intended Learning Outcomes (ILOs)

Upon the successful completion of this course, you (student) would be able to:

ILO 1	outline the tax implications arising from business and corporate restructurings
ILO 2	describe the income tax incentive schemes available to companies in non-specialised industries and explain the considerations involved in the choice of an appropriate tax incentive
ILO 3	distinguish between juridical double taxation and economic double taxation, and explain how each of these arise
ILO 4	identify and compute the appropriate relief to alleviate juridical double taxation in the case of a Singapore resident person receiving foreign income in Singapore
ILO 5	outline the structure and operation of Singapore's income tax treaties, and apply the relevant tax treaty provision/s to determine the tax treatment of income derived in Singapore by a non-resident person or foreign income received in Singapore by a Singapore resident person
ILO 6	state the arm's length principle and outline the transfer pricing issues and rules relating to related party transactions, documentation requirements, dispute resolution, dispute prevention, and transfer pricing adjustments
ILO 7	describe and apply the anti-avoidance rules in domestic tax law and in tax treaties
ILO 8	make effective presentations of technical tax-related content in a precise and concise manner, including identifying, addressing and developing issues in a logical and coherent way

Course Content

This course builds on AC2301 Principles of Taxation. The focus continues to be on the Singapore income tax, although some GST and stamp duty issues will be covered in the topic on corporate restructuring. You will need to know and apply some of the content covered in AC2301. Relevant refresher content will be provided to you as and when required during this course.

This course is structured along the following broad topic areas:

1. Corporate restructuring
2. Income tax incentives
3. Double taxation and relief from juridical double taxation
4. Tax treaties
5. Transfer pricing
6. Tax avoidance

Reading and References (if applicable)

References for each topic will be provided in the seminar outlines. Many of these references are online material, including from the following websites: Online Resources Income Tax Act Stamp Duties Act Goods and Services Tax Act (and relevant subsidiary legislation) <https://sso.agc.gov.sg/> Inland Revenue Authority of Singapore e-tax guides and other content <http://www.iras.gov.sg/> Organisation for Economic Co-operation and Development (OECD) <https://www.oecd.org/tax/> Other If you had previously acquired the following textbook for AC2301, you may refer to it for some parts of the course (as directed in the seminar outlines): Title: A Conceptual Approach to Singapore Taxation (CAST) Author: POH Eng Hin / Deborah M.Y. POH Publisher: Pearson Education Year of Publication: 2014 ISBN: 978-981-45-2698-2 NTU Library Call No.: KPP275.P747 Facebook Page: <https://www.facebook.com/pages/A-Conceptual-Approach-to-Singapore-Taxation/515803501818636>

Planned Schedule

Week or Session	Topics or Themes	ILO	Readings	Delivery Mode	Activities
1	Topic 1 - Corporate Restructuring	1		In-person	
2	Topic 1 - Corporate Restructuring; Topic 2 - Income Tax Incentives	1, 2		In-person	
3	Topic 1 - Corporate Restructuring; Topic 2 - Income Tax Incentives	1, 2		In-person	
4	Topic 3 - Double Taxation and Relief from Juridical Double Taxation	3, 4		In-person	
5	Topic 3 - Double Taxation and Relief from Juridical Double Taxation	3, 4		In-person	
6	Topic 3 - Double Taxation and Relief from Juridical Double Taxation	3, 4		In-person	
7	Topic 4 - Tax Treaties	5		In-person	
8	Mid-term quiz			In-person	
9	Topic 4 - Tax Treaties	5		In-person	
10	Topic 4 - Tax Treaties	5		In-person	

Week or Session	Topics or Themes	ILO	Readings	Delivery Mode	Activities
11	Topic 4 - Tax Treaties	5		In-person	
12	Topic 5 - Transfer Pricing	6		In-person	
13	Topic 6 - Tax Avoidance	7		In-person	

Learning and Teaching Approach

Approach	How does this approach support you in achieving the learning outcomes?
Seminar	<p>There will be one four-hour seminar per week over thirteen weeks. Seminar classes generally comprise a combination of instructor-led interactive mini-lectures and student-led group presentations. The interactive mini-lectures are intended to assist you in crystallizing and assimilating the key concepts and principles relating to the topic concerned and to provide you with opportunities to clarify any issues that you are unclear about. These sessions are also intended to allow you to delve into some of the policy reasons underpinning the tax laws and practices.</p> <p>Do attempt the seminar questions even if you are not part of the presenting group for that seminar. Doing this will enable you to follow the presentations and discussions, participate actively, and raise questions to clarify your doubts during the seminars.</p>
Presentations	As a presenter, the student-led group presentations will provide you with opportunities to improve your communication skills to deliver oral presentations of technical information and advice in a precise and concise manner, including the use and organization of visual aids and/or interactive media to facilitate an effective presentation.
Quizzes	The mid-term quiz and post-quiz review will provide you with formative feedback on your ability to identify tax issues, apply relevant tax concepts and principles to address the tax issues, and recommend appropriate tax-minimising actions.
Course materials	<p>Course materials for each topic comprise the following:</p> <ol style="list-style-type: none"> 1. an outline, which provides targeted reading references, a list of key critical issues for the topic, seminar questions for group presentation, and appendices containing further supplementary material. 2. a set of PowerPoint slides. For AC2301 refresher content, the slides will have narrations (i.e. recorded lecture).

Assessment Structure

Assessment Components (includes both continuous and summative assessment)

No.	Component	ILO	Related PLO or Accreditation	Weightage	Team/Individual	Rubrics	Level of Understanding
1	Summative Assessment (EXAM): Final exam(Final Examination)	1 to 7	Acquisition of knowledge	60	Individual	Analytic	Relational
2	Continuous Assessment (CA): Test/Quiz(Mid-Term Quiz)	1 to 4	Problem solving and decision making	20	Individual	Analytic	Relational
3	Continuous Assessment (CA): Presentation(Group presentation)	1 to 8	Problem solving and decision making, Oral Communication	10	Team	Holistic	Relational
4	Continuous Assessment (CA): Class Participation(General class participation)	8	Oral Communication	10	Individual	Holistic	Relational

Description of Assessment Components (if applicable)

Final Examination (60%)

The final examination will be a 2½-hour open-book paper. Examination questions generally will be scenario/case-based to test your ability to identify relevant tax issues, render advice on appropriate tax treatment, and/or recommend tax-efficient courses of action.

Mid-Term Quiz (20%)

The mid-term quiz will be held in Week 8 of the semester. Coverage of topics will be advised in due course. Quiz questions are typically a combination of multiple-choice questions and short-structured questions, and they may be either stand-alone questions or questions based on a case scenario.

Group Presentation (10%)

Instructions will be given to you during the first seminar session on the formation of presentation groups and the allocation of seminar questions. Each presenting group's role is to present its views on the seminar questions (including related content required by the questions/guidelines) and facilitate interactions with other students on the issues. All members of the same presenting group generally will be awarded the same grade. However, any member receiving an average peer evaluation score of under 4 from the other members of the group may be penalised with a lower grade if the reasons for the poor rating are substantiated by the instructor's inquiry into the matter. For the purpose of computing the average peer evaluation score, every member of the presenting group will complete and submit the peer evaluation form.

General Class Participation (10%)

General class participation takes the form of you contributing your views on issues raised in class either by the instructor or by your peers. It also includes your critique or feedback given in response to group presentations. It must be noted that merely asking routine questions to clarify your understanding of issues in doubt does not in itself constitute class participation.

Formative Feedback

Mid-term quiz: Your instructor will review in class the solution to the mid-term quiz immediately after the conclusion of the quiz.

Group presentations: Both your instructor and your peers will provide oral critiques on the content and style of your presentation in the course of the presentation or immediately thereafter.

Final examination: General performance in the final examination and specific pointers on areas of improvement and common mistakes made will be provided through an Examiner's Report.

NTU Graduate Attributes/Competency Mapping

This course intends to develop the following graduate attributes and competencies (maximum 5 most relevant)

Attributes/Competency	Level
Decision Making	Basic
Ethical Reasoning	Basic
Problem Solving	Basic
Sense Making	Intermediate

Course Policy

Policy (Academic Integrity)

Good academic work depends on honesty and ethical behaviour. The quality of your work as a student relies on adhering to the principles of academic integrity and to the NTU Honour Code, a set of values shared by the whole university community. Truth, Trust and Justice are at the core of NTU's shared values. As a student, it is important that you recognize your responsibilities in understanding and applying the principles of academic integrity in all the work you do at NTU. Not knowing what is involved in maintaining academic integrity does not excuse academic dishonesty. You need to actively equip yourself with strategies to avoid all forms of academic dishonesty, including plagiarism, academic fraud, collusion and cheating. If you are uncertain of the definitions of any of these terms, you should go to the academic integrity website for more information. On the use of technological tools (such as Generative AI tools), different courses / assignments have different intended learning outcomes. Students should refer to the specific assignment instructions on their use and requirements and/or consult your instructors on how you can use these tools to help your learning. Consult your instructor(s) if you need any clarification about the requirements of academic integrity in the course.

Policy (General)

You are required to attend the seminar classes regularly. It is your responsibility to follow up on content covered and announcements made during any seminar that you have missed.

Policy (Absenteeism)

Absence from the quiz without a valid reason will result in a zero mark being awarded for the quiz. Valid reasons include falling sick supported by a medical certificate (MC) and participation in NTU's approved activities supported by approved leave of absence from the School's Undergraduate Programs Office (UPO). You should email a softcopy of any MC to your instructor and submit the hardcopy to UPO.

Policy (Others, if applicable)

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