MASTER OF TAXATION
Be at the Forefront as a True Tax Professional

Overview
To contribute to SIM University’s (UniSIM) mission “to create excellence in lifelong education through a uniquely designed learning experience, equipping learners for a better future” and to bring together the expertise of professionals, scholars and researchers in tax, corporate reporting and company law, the School of Law is offering the Master of Taxation (MTax) programme in collaboration with the Tax Academy of Singapore (TA).

TA was established by the Inland Revenue Authority of Singapore (IRAS), the Law Society of Singapore, and the Big-4 international accounting firms.

The Master of Taxation programme aims to provide tax professionals and adult learners with advanced training in taxation law and current practices. It also aims to contribute to the continuous professional education (CPE) of tax specialists by offering courses that cover current developments and changes in taxation law and corporate reporting.

The programme aims:

- To equip practitioners with a deeper and broader knowledge of the fundamentals of international taxation, capabilities very important to a tax practitioner in an open economy such as Singapore.

- To provide practitioners a wider frame of reference when looking at taxation. Taxation does not exist in a vacuum, and the practice of taxation directly or indirectly involves wider considerations such as corporate governance, corporate reporting and the general economy.
Graduates of the programme should have demonstrated:

- A systematic understanding of knowledge and a critical awareness of current problems at or informed by the forefront of academic or professional practice.

- A conceptual understanding that enables the graduate to intellectually engage with some of the more difficult areas in taxation.

- Forensic legal skills such as analysis, critical evaluation, logical thinking and argument.

- Skills and knowledge which can be applied in further study or research.

By “knowledge and understanding”, the graduates should be able to:

- Deal with complex issues both systematically and creatively, making judgments in the absence of complete data, and communicate their conclusions clearly to specialist and non-specialist audiences.

- Demonstrate self-direction and originality in tackling and solving programs.

- Continue to develop new skills at a higher level and advancing their knowledge and understanding.
Structure

Full Master of Taxation Programme

Graduates from the programme are required to complete 60 credit units consisting of:

- 20 credit units being 4 core Taxation Framework and Practice courses
- 10 credit units being 2 courses of tax-related topics
- 30 credit units being 6 courses on International Taxation

The Taxation Framework and Practice covers Singapore taxation, and introduces the student to elements of International Taxation, and is completed by taking the Executive Tax Programme Level III (Advanced Tax Programme, “ATP”) offered by the Tax Academy. Students registering with UniSIM who have not completed the ATP will be transferred as MTax students to the Tax Academy under existing arrangements with the Academy to complete the 4 core Taxation Framework and Practice courses. Students who have already completed the ATP will proceed directly to take the remaining courses (40 cu).

The 2 courses on tax-related topics set taxation in the wider context of the general economy, general corporate reporting, and corporate governance.

The last 6 courses focus on International Taxation, an important element in any tax practice especially in a globalised economy such as Singapore’s.

Students will normally be expected to complete the ATP before taking the UniSIM courses, although in exceptional cases such as students with tax experience, they may be permitted to begin the UniSIM courses prior to taking the ATP. However, they will only graduate upon completing the ATP.

Modular Courses Pathway

Candidates who do not wish to, or are not sure of committing to a full masters programme, can choose to attempt the course on a modular basis where candidates register and attempt each course on a module-by-module basis. Acceptance to read each module depends on the student demonstrating sufficient background to follow the course and the availability of seats for the class, with full MTax programme students having priority.

A Certificate of Achievement will be awarded to candidates who successfully complete the assessment for each module.

Continuing Professional Education

This is suitable for those who only wish to take a module purely for the purpose of continuing professional education and not for examination purposes. If no examinations or assessments are taken, each module lasts 4 Saturdays, and provides 30 hours of course instruction.

Candidates who attend the modules but opt to not present themselves for assessments will receive Certificates of Attendance.
Core Taxation Framework and Practice Courses
(Course requirement fulfilled by completing the ATP at the Tax Academy):
- Taxation Legal Framework and Policy
- Corporate and Individual Income Tax
- Goods & Services Tax (GST)
- International Taxation & Tax Planning

Compulsory Courses [8 courses]:
- Economic & Political Context of Taxation
- Taxation, Governance and the Wider Environment
- Legal Research and Methods in Taxation
- OECD Model Tax Convention
- Selected Topics in Taxation
- Transfer Pricing
- Applying Transfer Pricing
- Cross-Border Tax Planning

Master of Taxation (MTAX)

Figure 1: Study Progression Outline for the Master of Taxation Programme
- All courses are 5 credit units.
Admissions

Applicants should be Singapore citizens, permanent residents or residents in Singapore. In addition, you will need to meet these minimum requirements:

1. An undergraduate degree or an equivalent qualification from a recognised institution (applicants applying for the Taxation programme may offer professional qualifications eg: ACCA, CPA (Sing), CPA (Aust) in lieu of a degree
2. Good communication skills (written and spoken English)
3. At least two years of work experience in related field
4. At least 21 years and above
5. A high level of motivation

Shortlisted candidates may be required to undergo one or more interviews and/or take such written admission or other evaluation tests as may be prescribed by SIM University from time to time.

The offer of admission is dependent on the number of places available in individual programmes. The decision of the Admissions Committee of SIM University is final and binding. SIM University reserves the right to refuse admission and is not obliged to offer an explanation for the non-admission of unsuccessful candidates.

Tuition Fees

Our tuition fees are on par with those of other local universities. The amount of course fees you pay in each semester depends on the number of courses you take in that semester. Course fees cover all study materials, classes, tutor supervision, assignments and examinations. They do not include fees for optional textbooks and other additional items specified by SIM University from time to time.

Please visit unisim.edu.sg for current tuition fees.

For more information on Master of Taxation, please visit unisim.edu.sg/MTAX
Courses for Master of Taxation

Course Schedule

Courses are delivered in a seminar style workshop with a mix of lectures, lab work, case studies, and individual and group projects. All courses will be conducted by a mix of academics and practitioners. Occasionally, seminars by local experts will be organised.

To graduate with a Master of Taxation degree, a participant must attain a minimum cumulative grade point average (CGPA) of 3.0.

Taxation Framework and Practice:
Core Courses:

- **TAX501 - Taxation Legal Framework and Policy**
  This course aims to provide a broad overview of the fiscal policy of Singapore and how tax laws and policies are administered, including fraud investigation, appeal processes and the use of case law authorities.

- **TAX503 - Corporate and Individual Income Tax**
  This course aims to provide an in-depth understanding of the law and practice that govern the taxation of corporations/ companies and individuals.

- **TAX505 - Goods and Services Tax (GST)**
  The course aims to introduce the principles and practice of Goods and Services Tax (GST) and other related taxation.

- **TAX507 - International Taxation and Tax Planning**
  This course aims to provide an overview of taxation in some selected countries and the general principles and practice in double taxation agreements and international tax planning.

Now I can achieve my professional goal while I work
Tax in Context:

- **TAX513 - Economic and Political Context of Taxation**
  This course aims to introduce the fundamental principles of taxation, impact of fiscal policies, and economic and political factors that determine tax policies of some selected countries.

- **TAX529 - Taxation, Governance and the Wider Environment**
  This course introduces the students to the impact of and on taxation of wider factors such as corporate governance, corporate reporting and corporate social responsibilities.

Advanced Taxation:

- **TAX527 - Legal Research and Methods in Taxation**
  This course aims to introduce the student to the sources of tax law in Singapore. Having looked at the sources of law in Singapore, the student will be taught how to weigh up sources and utilize them in preparing research documentation or advice to clients.

- **TAX521 - OECD Model Tax Convention**
  This course aims to introduce students to the Model Tax Convention in an unusual way: by starting at Article 1, and progressing through the Model, giving the student a comprehensive overview of the whole Model Tax Convention.

- **TAX525 - Transfer Pricing**
  This course provides the student with the opportunity to explore the challenges of Transfer Pricing in multinational tax planning today.

- **TAX531 - Applying Transfer Pricing**
  The course draws on the principles of Transfer Pricing and explores the preparation and analysis of the Transfer Pricing report.

- **TAX509 - Selected Topics in Taxation**
  This course aims to introduce current issues in taxation in Singapore and the region.

- **TAX523 - Cross-Border Tax Planning**
  This course aims to introduce the student to various planning principles, ideas and opportunities that exist for the cross-border business, drawing upon International Taxation matters covered primarily in Selected Topics in Taxation, OECD Model Tax Convention and Transfer Pricing.
Contact Us

Our Office Hours:
Mondays to Fridays – 8:30am to 7:30pm
Saturdays – 9:00am to 1:00pm

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