Syllabus and study guide

Taxation Advisory Professional Singapore (STA SGP)



December 2027

Designed to help with planning study and to provide detailed information on what could be assessed in any examination session.

Contents

1. Overall aim of the syllabus 3
2. Introduction to the syllabus 3
3. Main capabilities 4
4. Intellectual levels 4
5. The syllabus 5
6. Detailed study guide 6
7. Reading list 11
8. Approach to examining the syllabus 11
9. Guide to ACCA examination structure and delivery mode 12
10. Guide to ACCA examination assessment 12
11. Learning hours and education recognition 13

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1. Overall aim of the syllabus

The overall aim of the syllabus is to enable the application of relevant technical skills, advisory capabilities and professional judgement in respect of all Singapore taxes studied previously (personal income tax, corporate income tax, goods and service tax (GST)) and additionally stamp duty and general tax treaty application, to provide tailored tax advice in respect of a variety of complex personal and business contexts.

2. Introduction to the syllabus

The syllabus for Taxation Advisory Professional (STA SGP) begins by introducing candidates to tax advisory for individuals. This covers both personal and family tax planning in addition to advising on the taxation of employment income and stamp duty matters.

The syllabus then focuses on taxation for businesses and corporate entities, covering owner-managed businesses, standalone companies, and groups of companies throughout the business life cycle.

Next, the syllabus considers cross-border tax implications for both individuals and companies, including preventing double taxation through tax exemptions or relief, and the general interpretation and application of tax treaties.

Finally, the syllabus addresses tax compliance and ethical obligations, equipping candidates to advise on tax return filing and payment procedures, deadlines and the consequences of non-compliance. In addition, it emphasises the essential role of ethical obligations in taxation work.

The professional skills section of the syllabus focuses on the range of professional skills candidates should be expected to demonstrate in the examination.

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3. Main capabilities

On successful completion of this course of study, candidates should be able to:

- Evaluate the impact of relevant taxes on a variety of situations and potential courses of action
- Advise on the interaction of relevant taxes in respect of a given situation or potential course of action
- Recommend appropriate tax planning strategies and incentives to mitigate, minimise and/or defer tax liabilities, taking into account a taxpayer's overall objectives
- Advise on cross-border tax considerations, including the availability of double tax relief, and the general interpretation and application of tax treaties
- Recommend a course of action following an assessment of the advantages and disadvantages of possible options available to the taxpayer
- Evaluate the tax compliance obligations of a taxpayer and the consequences of non-compliance
- Advise on the ethical issues and obligations which arise in relation to the provision of tax advice

4. Intellectual levels

The ACCA Qualification syllabus is designed to progressively broaden and deepen the technical knowledge, skills and professional values demonstrated by the candidate on their journey through the qualification.

The specific learning outcomes within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1: Knowledge and comprehension
Level 2: Application and analysis
Level 3: Synthesis and evaluation

Very broadly these intellectual levels relate to the three levels of the ACCA Qualification: Knowledge, Expertise and Strategic Professional.

Each learning outcome included in the detailed study guide is given a 1, 2 or 3 superscript, denoting its intellectual level. This gives an indication of the intellectual depth at which a learning outcome could be assessed within the examination. However, while Level 1 broadly equates with the Knowledge level, Level 2 to the Expertise level and Level 3 to the Strategic Professional level of the ACCA Qualification, some lower-level skills can continue to be assessed as the candidate progresses through each level. This reflects that at each stage of study there will be the requirement to broaden, as well as deepen, capabilities.

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5. The syllabus

A Taxation of individuals

1. Personal and family tax planning
2. Employment income
3. Stamp duty

B Taxation of businesses and corporate entities

1. Owner-managed businesses
2. Standalone companies
3. Groups of companies
4. Expansion, restructuring and winding up

C Cross-border tax considerations

1. Individuals
2. Companies

D Tax compliance and ethical obligations

1. Tax compliance
2. Ethical obligations

E Professional skills

1. Communication
2. Analysis and evaluation
3. Scepticism
4. Commercial acumen

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6. Detailed study guide

A Taxation of individuals

1. Personal and family tax planning

a) Evaluate the post-tax income generated by different sources of income including the use of marginal income tax calculations.[3]

b) Advise on the tax treatment of the differing sources of finance and investment products (e.g., mutual funds, shares, S-REITs, bonds, fixed deposits, real estate properties) available to individuals.[3]

c) Evaluate the types of investment and other expenditure that will result in a reduction in tax liabilities for an individual.[3]

d) Evaluate the tax implications of contributions made to the Central Provident Fund (CPF) and the Supplementary Retirement Scheme (SRS) by employed persons and self-employed persons.[3]

e) Advise on income tax planning opportunities for spouses.[3]

f) Assess the extent to which the income of minor children gives rise to tax.[3]

g) Advise on the use of a trust structure to support philanthropy efforts, succession, continuity and legacy planning.[3]

2. Employment income

a) Evaluate employment packages including the calculation of post-tax income.[3]

b) Advise on the income tax treatment of retrenchment payments and other lump sum receipts.[3]

c) Advise on the income tax treatment of share-based compensation received by employees, including share options and share awards.[3]

3. Stamp duty

a) Advise on the duties payable (including any additional conveyance duties) on transfers of shares and securities.[3]

b) Advise on the duties payable on transfers of immovable properties.[3]

c) Assess the tax treatment of transfers involving no consideration.[3]

B Taxation of businesses and corporate entities

1. Owner-managed businesses

a) Evaluate whether an individual would be classified as an employee vs self-employed person and the tax consequences thereon.[3]

b) Recommend whether an individual should be engaged as an employee, independent contractor or partner and evaluate the net of tax cost of each.[3]

c) Evaluate whether an individual is carrying on a trade or business and the tax consequences thereon.[3]

d) Advise on the appropriate form of business structure i.e., sole proprietorship vs partnership vs company and the tax consequences of each.[3]

e) Assess the tax implications of a transition from a general partnership to a limited liability partnership (LLP) or a limited partnership (LP) and vice versa.[3]

f) Assess the tax implications for a conversion from a private limited company to an LLP.[3]

g) Evaluate the post-tax cost of a project.[3]

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h) Evaluate whether an expenditure is capital or revenue in nature and the corresponding tax implications.[3]

i) Assess the post-tax income from a business.[3]

j) Advise on the best use of trading losses given the objectives of the business.[3]

k) Advise on the tax implications of raising equity or loan finance.[3]

l) Advise on the tax efficient withdrawal of funds from the business.[3]

m) Advise on the tax consequences of incorporation.[3]

n) Assess the consequences of a change in financial year-end on the basis of assessment for self-employment income.[3]

o) Advise on the tax implications of enhanced deductions under the enterprise innovation scheme (EIS).[3]

p) Evaluate the tax differences between decisions to lease, use hire purchase or purchase outright.[3]

q) Assess the impact of taxation on the cash flows of a business.[3]

r) Assess whether a business will be in a net payment or refund position for goods and services tax (GST) purposes.[2]

s) Advise on the GST treatment of different types of supply.[3]

t) Advise on the GST implications of partial exemption on input tax recovery.[3]

u) Advise on the impact of the transfer of a business for GST purposes.[3]

2. Single companies

a) Assess whether a company is a service company and advise on the tax consequences of being a service company.[3]

b) Advise whether a company is carrying on the business of making investments and calculate its corporate income tax liabilities.[3]

c) Evaluate whether a gain is income or capital in nature.[3]

d) Evaluate the tax relief available on planned corporate expenditure.[3]

e) Advise on the availability of incentives for relevant trading activities and business situations under the Income Tax Act and the Economic Expansion Incentives (Relief from Income Tax) Act.[3]

f) Advise on the income tax treatment of the acquisition of, use and disposal of intangible fixed assets (IFAs).[3]

g) Advise on the income tax implications of the disposal of shares, land and buildings, plant and machinery and intangible fixed assets.[3]

h) Advise on the availability of tax reliefs and exemptions affecting the tax treatment of disposals.[3]

i) Evaluate the tax relief available for losses and recommend the optimal use given a company's objectives, including:[3]

(i) trading losses.
(ii) unabsorbed capital allowances.

j) Advise on the restriction on the use of unabsorbed losses and unabsorbed capital allowances on a change in ownership of a company.[3]

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3. Groups of companies

a) Advise on the merits of forming a GST group.[3]

b) Advise on the impact of GST group registration and divisional registration.[3]

c) Advise whether the corporate group can avail of the group relief scheme and on the position where a group member enjoys a concessionary rate of tax.[3]

d) Advise on the tax consequences of a transfer of assets and business, including eligibility to claim relief under the mergers and acquisitions (M&A) scheme and Tax Framework for Corporate Amalgamations.[3]

e) Evaluate the impact of the general anti-avoidance provisions.[3]

f) Advise on the impact of the transfer pricing rules (including the application of the three-step approach to arm's length pricing).[3]

4. Expansion, restructuring and winding up

a) Advise on the implications of business expansion and restructuring.[3]

b) Advise on the tax consequences of asset and share transfers undertaken as part of a reorganisation.[3]

c) Evaluate the tax consequences of business cessation and winding up, including compliance obligations.[3]

d) Evaluate the significance of accounting periods on administration or winding up.[3]

e) Advise on any stamp duty arising in relation to the acquisition and disposal of shares and immovable properties.[3]

f) Advise on stamp duty relief for reconstruction, amalgamation and intra-group transfer of assets.[3]

C Cross-border tax considerations

1. Individuals

a) Advise on the concepts of tax residence and its relevance to income tax.[3]

b) Advise on the tax position of individuals coming to and leaving Singapore.[3]

c) Advise on the income tax treatment of foreign income.[3]

d) Assess the impact of the OECD model double tax treaty to given situations.[3]

2. Companies

a) Evaluate the meaning and implications of a permanent establishment.[3]

b) Advise on the tax position of overseas companies trading in Singapore.[3]

c) Advise on the concepts of tax residence and its relevance to income tax.[3]

d) Assess the impact of the OECD model double tax treaty on corporate income tax.[3]

e) Advise on the income tax treatment of foreign income and foreign tax credit claims, including foreign-tax credit pooling, if applicable.[3]

f) Advise on the GST implications of imported services including the reverse charge and overseas vendor registration.[3]

g) Advise on the GST implications of imports and exports, including the major exporter scheme and bonded warehouse/zero-GST warehouse scheme.[3]

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D Tax compliance and ethical obligations

1. Tax compliance

a) Advise on the statutory obligations imposed in a given situation, including any time limits for action and advise on the implications of non-compliance.[3]

b) Assess the consequences of non-compliance with the transfer pricing rules and documentation requirements.[3]

2. Ethical obligations

a) Recommend appropriate safeguards to threats to the fundamental principles of the ACCA Code of Ethics and Conduct.[3]

b) Evaluate potential conflicts of interest and advise on actions to be taken in response.[3]

c) Advise on appropriate procedures and actions when taking on a new client.[3]

d) Advise on actions to be taken on discovery of an error in a tax return/ unexpected refund.[3]

e) Advise on tax avoidance and tax evasion and associated penalties.[3]

E Professional skills

1. Communication

a) Inform concisely, objectively and unambiguously, adopting a suitable style and format, and using appropriate technology.[3]

b) Advise using compelling and logical arguments, demonstrating the ability to counter argue where appropriate.[3]

c) Clarify and simplify complex issues to convey relevant information in a way which adopts an appropriate tone and is easily understood by and reflects the requirements of the intended audience.[3]

2. Analysis and evaluation

a) Investigate relevant information from a range of sources, using appropriate analytical techniques, to establish reasons and causes of issues, to assist in decision making and to identify opportunities or solutions.[3]

b) Consider information, evidence and findings in a careful and structured way, reflecting on their implications and how they can be used to best support the interests of the individual, entity or wider business organisation.[3]

c) Assess and apply appropriate judgement when considering ethical, professional or other technical issues, when making conclusions and recommendations, taking into account the implications of such decisions on the entity or individual affected.[3]

d) Appraise information objectively and logically in order to prioritise issues, identify missing information and explore suitable alternatives when making decisions, devising courses of action or providing conclusions or recommendations.[3]

3. Scepticism

a) Explore the underlying reasons for issues, applying the attitude of a questioning mind where appropriate, beyond what is immediately apparent.[3]

b) Question opinions, assertions and assumptions by seeking justifications and obtaining sufficient evidence for either their support and acceptance, or rejection, as well as challenging any limitations or inadequacies in the information available, outlining additional information required to provide a full analysis.[3]

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c) Challenge and critically assess the information presented or decisions made in a professional and courteous manner, where this is clearly justified to be in the wider professional, ethical, organisational or public interest.[3]

4. Commercial acumen

a) Demonstrate awareness of organisational, external and other non-tax factors which will affect decisions taken with regard to tax by an individual or an entity.[3]

b) Recognise key issues in a given scenario and use judgement in proposing and recommending commercially viable solutions.[3]

c) Show insight and perception in understanding key tax drivers of an individual or entity, demonstrating acumen in arriving at appropriate recommendations.[3]

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7. Reading list

Income Tax Act

Singapore Master Tax Guide – CCH Asia Ltd

Singapore Tax Workbook – CCH Asia Ltd

eBook Taxation in Singapore – McGraw Hill

IRAS E-Tax Guide – www.iras.gov.dg

IRAS Annual Report

8. Approach to examining the syllabus

The Taxation Advisory Professional (STA SGP) examination builds upon the technical knowledge and skills examined in the E1 Taxation (E1 SGP) examination. At the Strategic Professional level, candidates will be expected to demonstrate an integrated approach to the subject combined with professional skills to apply more than one tax to a given scenario and offer appropriate advice. The study guide outlines the range of scenarios with each relevant tax inherent within the scenario, which specifies the wide range of contextual application which is required to achieve a satisfactory standard at this level.

The syllabus is assessed by a three-hour 15-minute computer-based examination.

The examination will consist of two sections:

Section A will contain one 50-mark question

Section B will contain two 25-mark questions

Section A

Section A of the examination will be a 50-mark scenario-based question examining multiple taxes. The 50 marks will comprise 40 technical marks and 10 professional skills marks. All four professional skills marks will be examined in Section A.

Section B

Candidates will be required to answer a further two 25-mark questions in Section B of the examination. Both questions will be scenario based and most likely examine multiple taxes. Each 25-mark question will comprise 20 technical marks and five professional skills marks. Each Section B question will examine a minimum of two professional skills from analysis and evaluation, scepticism and commercial acumen as appropriate to the question.

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9. Guide to ACCA examination structure and delivery mode

The structure of examinations varies, depending on the level of the qualification.

The Strategic Professional level is comprised of Essentials and Options examinations. The Strategic Professional examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

The Essential examinations are S1 Business and Sustainability Reporting and S2 Strategic Business Leader.

The S1 Business and Sustainability Reporting examination contains two sections and is comprised of 80 technical marks and 20 professional ethics and professional skills marks.

S2 Strategic Business Leader is ACCA's case study examination and includes pre-seen information which is released to candidates two weeks prior to the examination sitting. The pre-seen information contains background and contextual details in order for candidates to familiarise themselves with the fictitious organisation which they will be examined on and the industry in which it operates. This examination contains 80 technical marks and 20 professional skills marks.

All Options examinations have two sections and contain a total of 80 technical marks and 20 professional skills marks.

All Strategic Professional examinations are assessed by three-hour 15-minute computer-based examinations. ACCA will provide permitted reference materials for candidates to use during the examinations.

The pass mark for all Strategic Professional examinations is 50%.

10. Guide to ACCA examination assessment

ACCA reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified.

For specified financial accounting, audit and tax examinations, except if indicated otherwise, ACCA will publish examinable documents once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions. For most examinations (not tax), regulation issued, or legislation passed on or before 31 August annually, will be assessed from 1 September of the following year to 31 August of the year after. Please refer to the examinable documents for the examination (where relevant) for further information.

Regulations issued or legislation passed in accordance with the above dates may be examinable if the effective date is in the future, unless explicitly stated otherwise in the syllabus and study guide or examinable documents. The terms 'issued' or 'passed' relate to when regulation or legislation has been formally approved.

The term 'effective' relates to when regulation or legislation must be applied to entity transactions and business practices.

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The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list, where applicable.

For STA SGP, generally examinations in June and December will be based on legislation passed, including practice notes or circulars issued by the relevant authorities including the Inland Revenue Authority of Singapore (IRAS) by the previous 30 September. Note: Exceptionally, the examination in June 2027 will be based on legislation passed by 30 September 2025 and only the examination in December 2027 will be based on legislation passed by 30 September 2026.

11. Learning hours and education recognition

The ACCA Qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA candidates find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualifications are recognised and valued by governments and regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognised on the educational frameworks in several countries. Please refer to your national education framework regulator for further information about recognition.

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