# TAX IN ESTATE PLANNING - AN ELECTIVE PROGRAMME UNDER CEPA

1. Approaches to understand Tax
a. Singapore’ s tax regime - Tax vs Revenue Law
b. Common Tax lingo - Resident, Domicile, Nationality, Basis period, Year of assessment, Exempt Income, Relief, Deduction, Capital, Income

2. Statutes
a. Income Tax Act
b. Property Tax Act
c. Stamp Duties Act
d. Goods and Services Tax Act
e. Estate Duty Act

3. Estate Income Tax

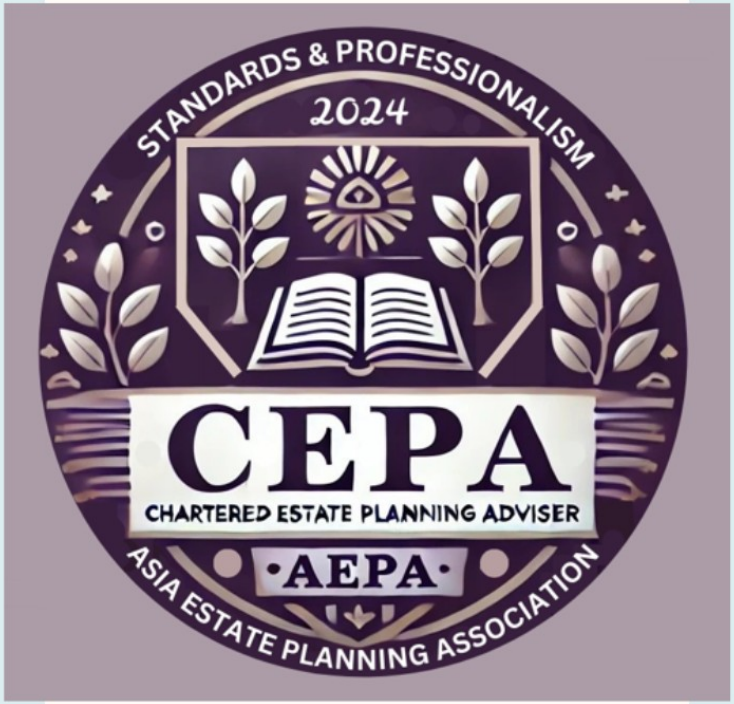
4. Tax advantages on Exempt Income items

5. Taxation on trust, private limited company structures & Tax Avoidance issues

6. Income shifting & splitting strategy

7. Case Studies

8. Assignment – To be completed one month after the class




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