

## **Module Exemption Guide for Professional Qualifications**

### **Tax Academy of Singapore**

Exemption criteria:

- Applicants are required to **hold recognised undergraduate degree(s)** to be eligible to seek module exemptions from FP.

<b>Singapore CA Qualification (Foundation) Module</b>	<b>With a pass grade in the modules listed (including exemptions granted by Tax Academy of Singapore)</b>
Principles of Financial Reporting (PFF)	None
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	None
Assurance (ASF)	None
Financial Management (FMF)	None
Singapore Taxation (TXF)	Executive Tax Programme Level II (Income Tax – Business & Corporate)

*The above list of Tax Academy of Singapore modules names/codes are determined based on the course information submitted by the Candidates for their FP applications. Hence, the list is not exhaustive, and is subject to subsequent reviews and changes. Exemptions granted will be subject to ACRA's sole discretion at any time.*