

| PGTAX^SPECIALISATION ELECTIVE - 30 cu                               |              |               |                        |          |         |        |        |        |        |        |        |                   |                                |
|---|--------------|---------------|------------------------|----------|---------|--------|--------|--------|--------|--------|--------|-------------------|--------------------------------|
| Students need to complete 30 cu of specialisation elective courses. |              |               |                        |          |         |        |        |        |        |        |        |                   |                                |
| Course  | Credit Units | Pre-requisite | Excluded Combination   | Grouping | Remarks | Jul 24 | Jan 25 | May 25 | Jul 25 | Jan 26 | May 26 | Last Presentation | Time Table                     |
| <a href="#">TAX501 Taxation - Legal Framework and Policy</a>        | 5            |               | TAX001, TAX527, TAX513 |          |         | Y      | N      | N      | Y      | N      | N      | 2028/07           | CRN01; Sat; Week 0, 1, 2, 3    |
| <a href="#">TAX503 Corporate and Individual Income Tax</a>          | 5            |               | TAX001                 |          |         | Y      | N      | N      | Y      | N      | N      | 2028/07           | CRN01; Sat; Week 4, 5, 6, 7    |
| <a href="#">TAX505 Goods and Services Tax</a>                       | 5            |               | TAX001                 |          |         | N      | Y      | N      | N      | Y      | N      | 2028/07           | CRN01; Sat; Week 9, 10, 11, 12 |
| <a href="#">TAX507 Tax Planning and International Taxation</a>      | 5            |               | TAX001                 |          |         | N      | Y      | N      | N      | Y      | N      | 2026/07           | CRN01; Sat; Week 0, 1, 2, 3    |
| <a href="#">TAX509 Selected Topics in Taxation</a>                  | 5            |               |                        |          |         | Y      | N      | N      | Y      | N      | N      | 2026/07           | CRN01; Sat; Week 9, 10, 11, 12 |
| <a href="#">TAX521 OECD Model Tax Convention</a>                    | 5            |               |                        |          |         | N      | Y      | N      | N      | Y      | N      | 2026/07           | CRN01; Sat; Week 4, 5, 6, 7    |
| <a href="#">TAX523 Cross-Border Tax Planning</a>                    | 5            |               |                        |          |         | Y      | N      | N      | Y      | N      | N      | 2026/07           | CRN01; Sat; Week 4, 5, 6, 7    |
| <a href="#">TAX525 Transfer Pricing</a>                             | 5            |               |                        |          |         | Y      | N      | N      | Y      | N      | N      | 2026/07           | CRN01; Sat; Week 0, 1, 2, 3    |

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|--|--------------|---------------|----------------------|----------|---------|--------|--------|--------|--------|--------|--------|-------------------|--------------------------------|
| <a href="#">TAX529 Taxation, Governance and the Wider Environment</a>            | 5            |               |                      |          |         | N      | Y      | N      | N      | Y      | N      | 2028/07           | CRN01; Sat; Week 9, 10, 11, 12 |
| <a href="#">TAX531 Applying Transfer Pricing</a>                                 | 5            |               |                      |          |         | N      | Y      | N      | N      | Y      | N      | 2028/07           | CRN01; Sat; Week 0, 1, 2, 3    |
| <a href="#">TAX533 Landmark Cases in Income Tax and Handling Tax Controversy</a> | 5            |               |                      |          |         | Y      | N      | N      | Y      | N      | N      | 2028/07           | CRN01; Sat; Week 9, 10, 11, 12 |
| <a href="#">TAX535 Taxation and the Digital Economy</a>                          | 5            |               |                      |          |         | N      | Y      | N      | N      | Y      | N      | 2028/07           | CRN01; Sat; Week 4, 5, 6, 7    |

- If the presentation status is 'Y' = the course is presenting in the semester, 'N' = the course is not presenting in the semester, 'RT' = the course has been retired and will not be presented again, 'RP' = the course has been replaced and will not be presented again.
- The information listed is subject to review and change.