Experienced-Based Pathway FAQs

General Note

Unless otherwise stated, references in these FAQs to **Accredited Tax Practitioner (ATP)** and **Accredited Tax Advisor (ATA)** refer to the **Income Tax** specialisation.

1. I work primarily in Transfer Pricing. Am I eligible to apply through the Experience-Based Pathway?

Transfer Pricing professionals are welcome to apply for accreditation through SCTP's Experience-Based Pathway.

As the Accredited Tax Practitioner (ATP) and Accredited Tax Advisor (ATA) designations are intended to recognise competency in Singapore income tax, applications will be assessed based on the breadth and relevance of the applicant's tax experience.

Applicants whose experience consists solely of transfer pricing work may not meet the competency requirements for ATP or ATA accreditation. However, applicants who have experience across transfer pricing and other income tax areas (such as corporate income tax, withholding tax, tax treaties, international tax, tax advisory, or tax compliance) may be considered.

SCTP will assess each application holistically, considering the nature of the applicant's work, responsibilities, and technical exposure.

2. I am a Transfer Pricing professional and do not currently qualify for ATP or ATA. Can I still join SCTP?

Yes. Transfer Pricing professionals who meet the eligibility requirements under SCTP's existing pathways may apply for Accredited Tax Practitioner (Provisional) (PTP) membership.

PTP membership allows professionals to become part of the SCTP community while continuing to build their tax knowledge and experience.

Applicants who subsequently acquire broader income tax experience may apply for ATP or ATA accreditation through the applicable pathway or the Experience-Based Pathway, subject to the prevailing admission criteria.

3. I am a tax lawyer. Am I eligible to apply for ATP or ATA accreditation through the Experience-Based Pathway?

Yes. SCTP recognises that tax professionals may come from a variety of professional backgrounds, including legal practice.

Tax lawyers whose practice is substantially focused on tax matters may be considered under the Experience-Based Pathway. Relevant experience may include tax advisory, tax disputes, tax litigation, tax controversy, tax treaty interpretation, tax structuring, tax policy, and other tax-related legal work.

Applications will be assessed based on the applicant's overall tax competency, technical expertise, professional experience, and contribution to the tax ecosystem.

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4. Do tax lawyers need to demonstrate tax computation experience to qualify under the Experience-Based Pathway?

In assessing tax lawyers, SCTP will consider the relevance, complexity, and depth of the applicant's tax practice as a whole. This may include advisory work, tax dispute resolution, tax litigation, legal interpretation of tax legislation, tax treaty matters, and other specialised tax-related work.

Applicants should be able to demonstrate substantive tax expertise and professional experience that is broadly equivalent to the competency expectations of the accreditation sought.

5. Does meeting the Experience-Based Pathway criteria guarantee accreditation?

No. The Experience-Based Pathway is assessed on a case-by-case basis and on its own merits. Meeting the minimum eligibility criteria does not automatically result in accreditation.

SCTP may request additional information, supporting documentation, referee attestations, or an interview as part of the assessment process. Applications will be evaluated holistically against the competency expectations of the accreditation sought.

6. Do I need an SCTP Accredited Tax Advisor (ATA) (Income Tax) to support my application?

Yes. Applicants are generally required to obtain an attestation from an SCTP **Accredited Tax Advisor (Income Tax) (ATA)** as part of their Experience-Based Pathway application.

The ATA attestation supports the applicant's submission by confirming, to the best of the referee's knowledge, the applicant's professional conduct, integrity and relevant tax experience. Applicants should approach an ATA who is familiar with their professional work and is able to provide such an attestation.

7. What if I am unable to obtain an SCTP Accredited Tax Advisor (ATA) (Income Tax) to attest for my application?

SCTP recognises that there may be exceptional circumstances where an applicant is unable to obtain an ATA attestation.

Applicants should provide the reasons together with their application. SCTP may, at its discretion, consider alternative forms of supporting evidence, request additional documentation or invite the applicant for an interview as part of the assessment process.

The interview, where required, forms part of SCTP's holistic assessment to better understand the applicant's professional experience and competency where additional verification is necessary.

Each case will be considered on its own merits.

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8. What should the SCTP Accredited Tax Advisor (Income Tax) (ATA) attest to?

The ATA should confirm, to the best of their knowledge, that the applicant:

- is of good character and professional integrity;
- has demonstrated professionalism and satisfactory work performance; and
- possesses relevant tax experience that supports the Experience-Based Pathway application.