



Training

Tax treatment of training fees and expenses paid by the employer including course fee subsidies, scholarship awards, overseas training related expenses.

Tax Treatment of Training Provided (Summary Table)

Nature		Taxable/ Not taxable
1	Subsidies for course fees, training fees for staff development and examination fees and scholarship awards	Not taxable if this is part of training provided by the employer and the benefits are available to all staff. For schemes that subsidise course fees and scholarship awards, the schemes should be open to all employees and only staff who meet specific criteria are eligible for the awards.
2	Scholarship payments for scholarships given under (1) a) Airfare, course fees, book/thesis allowance, warm clothing allowance and subsistence allowance b) Remuneration paid during the period of study / scholarship leave	Not taxable Taxable
3	Subsidy of course fees or scholarship given as reward for services rendered	Taxable
4	Overseas training, including retreats and team building courses	Not taxable if this is part of training provided by the employer and the benefits are available to all staff. If the overseas trip includes a holiday, the holiday portion is taxable.

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