

Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024



SINGAPORE

Tax Authority and Related Information

Inland Revenue Authority of Singapore	https://www.iras.gov.sg
<i>Complimentary subscription to email updates and legal database</i>	https://www.iras.gov.sg/irashome/web/pages/ealert/subscribe.aspx
<i>Annual reports and publications</i>	https://www.iras.gov.sg/irashome/Publications/
<i>e-Services (myTax Portal)</i>	https://mytax.iras.gov.sg/ESVWeb/default.aspx
Singapore Customs	https://www.customs.gov.sg/businesses/valuation-duties-taxes-fees/overview

Access to Local Tax Consultancies

Accredited Tax Professionals (by the Singapore Chartered Tax Professionals)	https://www.sctp.org.sg/Members
---	---

Tax Treaties and Tax Information Exchange Agreements

Agreement for the Avoidance of Double Taxation	https://www.iras.gov.sg/taxes/international-tax/list-of-dtas-limited-dtas-and-eoi-arrangements?pg=1&indexcategories=All
Foreign Account Tax Compliance Act (FATCA)	https://www.iras.gov.sg/taxes/international-tax/foreign-account-tax-compliance-act-(fatca)/fatca-overview-and-latest-developments
CRS for the Automatic Exchange of Financial Account Information	https://www.iras.gov.sg/taxes/international-tax/common-reporting-standard-(crs)/crs-overview-and-latest-developments
Country-by-Country Reporting	https://www.iras.gov.sg/IRASHome/Quick-Links/International-Tax/Country-by-Country-Reporting--CbCR/

General Anti-Avoidance Rules for Income Tax

https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/e-Tax_Guides/etaxguides_CIT_The%20General%20Anti-avoidance%20Provision%20and%20its%20Application.pdf

Tax Residency

General Information	http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Singapore-Tax-Residency.pdf
---------------------	---

Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024

Individuals	https://www.iras.gov.sg/taxes/individual-income-tax/basics-of-individual-income-tax/new-to-tax/working-out-your-tax-residency
Companies	https://www.iras.gov.sg/irashome/Businesses/Companies/Learning-the-basics-of-Corporate-Income-Tax/Tax-Residence-Status-of-a-Company/ and https://www.iras.gov.sg/irashome/COVID-19-Support-Measures-and-Tax-Guidance/Tax-Guidance/For-Businesses/Tax-Residence-Status-of-a-Company-and-Permanent-Establishment/
Certificate of Residency	https://www.iras.gov.sg/irashome/Individuals/Locals/Working-Out-Your-Taxes/Applying-for-Certificate-of-Residence--COR-/ (individuals) and https://www.iras.gov.sg/irashome/Businesses/Companies/Working-out-Corporate-Income-Taxes/Companies-Receiving-Foreign-Income/Applying-for-COR/-Tax-Reclaim-Form/ (companies)

Tax Types

Individual Income Tax	https://www.iras.gov.sg/taxes/individual-income-tax/employees and https://www.iras.gov.sg/taxes/individual-income-tax/non-resident-individuals
Income Tax Rates	https://www.iras.gov.sg/taxes/individual-income-tax/basics-of-individual-income-tax/new-to-tax/individual-income-tax-rates
Deductions	https://www.iras.gov.sg/taxes/individual-income-tax/employees/deductions-for-individuals
What's new in Individual Income Tax	https://www.iras.gov.sg/docs/default-source/budget-2024/budget-2024---overview-of-tax-changes.pdf?Status=Master&sfvrsn=bec60f4b_4 and https://www.iras.gov.sg/taxes/individual-income-tax/basics-of-individual-income-tax/understanding-my-income-tax-filing/tax-season-2024---all-you-need-to-know
Tax Forms	https://www.iras.gov.sg/quick-links/forms/employees
e-Services	https://www.iras.gov.sg/digital-services/employees
e-Tax Guides	https://www.iras.gov.sg/search-result?keyword=e-tax+guide&pg=1&indexcategories=e-Tax+Guide&taxtypes=Individual+Income+Tax
Tax Calculators for Individual Tax	https://www.iras.gov.sg/quick-links/calculators (Under "Corporate Tax")
Summary of Individual Income Tax Advance Rulings	https://www.iras.gov.sg/taxes/corporate-income-tax/specific-topics/advance-ruling-system-for-income-tax/
Withholding Tax – Non-Resident Professionals	https://www.iras.gov.sg/taxes/withholding-tax/payments-to-non-resident-professional-(consultant-trainer-coach-etc-)/non-resident-professional
Withholding Tax – Non-Resident Public Entertainers	https://www.iras.gov.sg/taxes/withholding-tax/payments-to-non-resident-public-entertainer-(artiste-musician-sportsman-etc-)/non-resident-public-entertainer
Withholding Tax – Non-Resident Directors	https://www.iras.gov.sg/taxes/withholding-tax/payments-to-non-resident-director/tax-obligations-for-non-resident-director

Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024

Corporate Tax	https://www.iras.gov.sg/taxes/corporate-income-tax
<i>Income and Deductions for Businesses</i>	https://www.iras.gov.sg/taxes/corporate-income-tax/income-deductions-for-companies/taxable-non-taxable-income and https://www.iras.gov.sg/taxes/corporate-income-tax/income-deductions-for-companies/business-expenses
<i>What's new in Corporate Income Tax</i>	https://www.iras.gov.sg/docs/default-source/budget-2024/budget-2024---overview-of-tax-changes.pdf?Status=Master&sfvrsn=bec60f4b_4
<i>Tax Forms</i>	https://www.iras.gov.sg/quick-links/forms/companies
<i>e-Services</i>	https://www.iras.gov.sg/digital-services/companies-tax-agents
<i>e-Tax Guides</i>	https://www.iras.gov.sg/search-result?keyword=e-tax+guide&pg=1&indexcategories=e-Tax+Guide&taxtypes=Corporate+Income+Tax
<i>Tax Calculators for Businesses</i>	https://www.iras.gov.sg/quick-links/calculators (Under "Corporate Tax")
<i>Tax Calendar/ Due Dates</i>	https://www.iras.gov.sg/taxes/corporate-income-tax/form-c-s-form-c-s-(lite)-form-c-filing/guidance-on-filing-form-c-s-form-c-s-(lite)-form-c
<i>Summary of Income Tax Advance Rulings</i>	https://www.iras.gov.sg/taxes/corporate-income-tax/specific-topics/advance-ruling-system-for-income-tax
<i>Withholding Tax</i>	https://www.iras.gov.sg/taxes/withholding-tax/payments-to-non-resident-company/payments-that-are-subject-to-withholding-tax
<i>Withholding Tax Rates</i>	https://www.iras.gov.sg/taxes/withholding-tax/basics-of-withholding-tax/types-of-payment-and-withholding-tax-rates
Transfer Pricing	https://www.iras.gov.sg/taxes/corporate-income-tax/specific-topics/transfer-pricing
<i>Overview</i>	http://www.oecd.org/tax/transfer-pricing/transfer-pricing-country-profile-singapore.pdf and https://www.iras.gov.sg/media/docs/default-source/e-tax/etaxguide_cit_transfer-pricing-guidelines_6th.pdf?sfvrsn=26bfb1a6_9
<i>Documentation Requirements</i>	https://www.iras.gov.sg/taxes/corporate-income-tax/specific-topics/transfer-pricing#title1
<i>Mutual Agreement Procedures</i>	https://www.iras.gov.sg/taxes/corporate-income-tax/specific-topics/transfer-pricing#title3
<i>Advance Pricing Arrangements</i>	https://www.iras.gov.sg/taxes/corporate-income-tax/specific-topics/transfer-pricing#title3
Goods and Services Tax	https://www.iras.gov.sg/taxes/goods-services-tax-gst
<i>e-Tax Guides</i>	https://www.iras.gov.sg/search-result?keyword=e-tax+guide&pg=1&indexcategories=e-Tax+Guide&taxtypes=Goods+And+Services+Tax+%28GST%29

Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024

GST Registered Business Search <https://mytax.iras.gov.sg/ESVWeb/default.aspx?target=GSTListingSearch>

GST Advance Ruling <https://www.iras.gov.sg/taxes/goods-services-tax-gst/other-services/advance-ruling-system-for-gst>

Stamp Duty

Stamp duty for Property/Property-Holding Entities <https://www.iras.gov.sg/taxes/stamp-duty/for-property> and [https://www.iras.gov.sg/taxes/stamp-duty/for-property-holding-entities-\('phe'\)](https://www.iras.gov.sg/taxes/stamp-duty/for-property-holding-entities-('phe'))

Stamp Duty for Shares <https://www.iras.gov.sg/taxes/stamp-duty/for-shares>

Forms <https://www.iras.gov.sg/quick-links/forms/stamp-duty>

Key Tax Forms & Online Tools

Tax Returns Forms <https://www.iras.gov.sg/quick-links/forms>

Tax Calculators <https://www.iras.gov.sg/quick-links/calculators>

Tax Payments <https://www.iras.gov.sg/quick-links/payments>

Dispute Resolution <https://www.iras.gov.sg/taxes/individual-income-tax/tax-bill-and-payment/making-changes-after-filing-receiving-tax-bill> (individuals), [https://www.iras.gov.sg/taxes/corporate-income-tax/form-c-s-form-c-s-\(lite\)-form-c-filing/after-filing-form-c-s-form-c-s-\(lite\)-form-c](https://www.iras.gov.sg/taxes/corporate-income-tax/form-c-s-form-c-s-(lite)-form-c-filing/after-filing-form-c-s-form-c-s-(lite)-form-c) (companies) and <http://www.oecd.org/tax/dispute/Singapore-Dispute-Resolution-Profile.pdf>

Country Information by the Big Four

Singapore Highlights: <https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-singaporehighlights-2023.pdf>

Taxation and Investment in Singapore: <https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-singaporeguide-2017.pdf?nc=1>

Corporate Tax Guide 2023: https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide

Worldwide Personal Tax and Immigration Guide 2023-2024: https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide

Worldwide VAT, GST and Sales Tax Guide 2024: https://www.ey.com/en_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide

Singapore Tax Profile: <https://home.kpmg.com/content/dam/kpmg/xx/pdf/2018/08/singapore-2018.pdf>

Singapore – Indirect Tax Guide <https://home.kpmg/xx/en/home/insights/2019/10/singapore-indirect-tax-guide.html>

Taxation of International Executives: Singapore <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2023/01/TIES-Singapore.pdf>

Singapore Overview: <http://taxsummaries.pwc.com/ID/Singapore-Overview#>

Click [here](#) for information on tax administration.

Individual: Taxes on Personal Income: <http://taxsummaries.pwc.com/ID/Singapore-Individual-Taxes-on-personal-income>

Corporate – Taxes on Corporate Income <http://taxsummaries.pwc.com/ID/Singapore-Corporate-Other-taxes>

While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to enquiry@sctp.org.sg as the original websites may have updated their respective content in the meantime.