

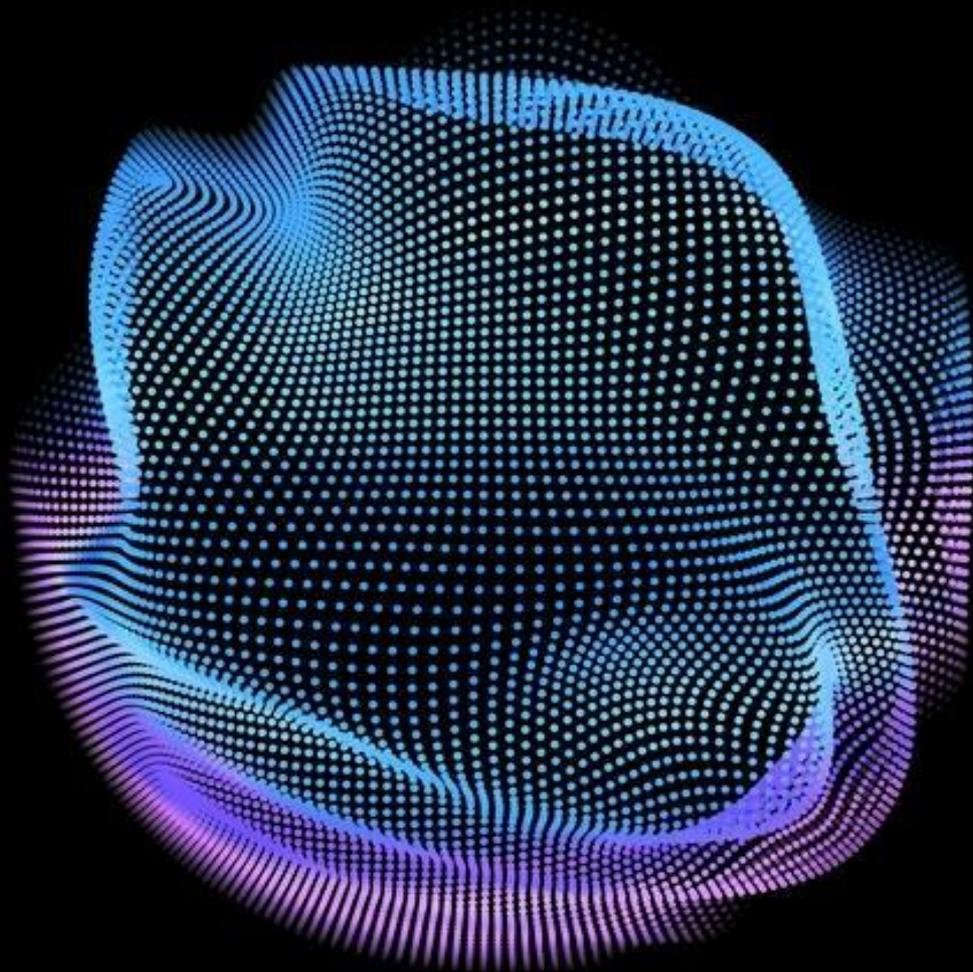
# Deloitte.

LearningSolutions

by Deloitte

## Taxation of Foreign Income and Remittance Rules

26 April 2022 | 3pm - 5pm | 2 CPE Hours



## Target Audience

Finance professionals and accountants

## Delivery Mode

Live Webinar

## Facilitator/s

**Chai Sook Peng**  
Partner | DTS  
Mergers & Acquisitions

**Karen Oh**  
Senior Manager |  
DTS Business Tax

## Course Fee

SGD 149.80  
(incl. GST)

**Duration**  
2 CPE Hours

## Introduction

Singapore adopts a semi-territorial basis of taxation, which means income tax in Singapore is levied on income of any person accruing in or derived from Singapore or received (including deemed received) in Singapore from outside Singapore. Tax exemptions or tax reliefs may be applicable for certain foreign sourced income received or deemed received into Singapore. Businesses should be aware of the remittance rules and the tax exemptions available so as to properly track such foreign income and apply the appropriate tax treatment thereon in the income tax returns.

This short workshop aims to explain the deemed receipt concept in Singapore, and includes case studies to illustrate common scenarios under which foreign income are deemed received in Singapore. Tax exemptions available to foreign income in Singapore will also be covered in brief.



## Course Outline

- Determining foreign sourced income;
- Deemed receipt rule in Singapore Income Tax Act;
- Methods of tracking foreign income;
- Introduction to tax exemptions available for foreign income; and
- Case studies and Q&A.



## Learning Objectives

Participants will be able to:

- Understand the definition of foreign income and what it may cover;
- Apply the definition of “deemed received” under the Singapore tax laws;
- Understand the tracking requirements and apply administrative concessions extended by the IRAS in relation to deemed remittance of foreign income; and
- Appreciate the various tax exemptions for foreign income that are available to taxpayers in Singapore and how taxpayers may avail themselves to the tax exemptions.

# Registration

(Closing date: 3 days before the commencement of the course)

[Register](#) your interest in our courses or scan QR code below.



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## Individual

**Option 1:** Receive **20%** off total course fee when you select 3 or more courses

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## Note

1. The purpose of this form is to collect your information in order to facilitate your registration and participation in [LearningSolutions](#) by Deloitte. The information you provide will be disclosed to third party vendors who are involved in the provision or facilitation of the aforementioned course. Deloitte may also disclose your information to the Accounting and Corporate Regulatory Authority ("ACRA") for purposes of regulatory compliance with Continuing Professional Education ("CPE") requirements for public accountants.
2. Full payment should be made 3 days prior to the seminar and/or webinar.
3. You will receive a confirmation email from us within 3 – 5 business days from the date of registration and an invoice with the total course fees payable will be sent together with payment details.
3. Upon receipt of registration, any request for cancellation or replacement must be confirmed in writing at least (7) business days prior to the seminar and/or webinar. We regret that fees are non-refundable. Substitution by a replacement participant is permitted.
4. Late cancellation fee will be imposed for cancellation less than (7) business days prior to seminar and/or webinar commencement or no show.
5. We reserve the right to make any amendments to the programme, cancel the webinar and/or have speaker replacements, if warranted by circumstances beyond our control. (e.g. COVID-19 pandemic related matters).
6. All fees are inclusive of 7% GST and materials.
7. By submitting the registration, you agree to receive emails of reports, articles, event invitations and other information related to Deloitte products and services. You understand you may unsubscribe at any time by clicking the link included in the emails.

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**SWIFT Code:** ANZBSGSX  
**Bank Code:** 7931  
**Branch Code:** 050.

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