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Corporate Tax Alert

Stay informed of new developments

Greetings from your tax team at Deloitte Singapore. We are pleased to enclose for your information the latest Deloitte corporate tax alert on:

New e-Tax Guide on R&D Tax Measures

The Inland Revenue Authority of Singapore (IRAS) published the Second Edition of its e-Tax Guide on "Research and Development (R&D) Tax Measures" on 22 August 2014. Our specialist R&D tax team has been actively involved in providing the IRAS and MOF with industry feedback on the definition of R&D for tax purposes and its qualifying criteria.

The current issue of Deloitte Tax Alert covers the key insights provided within the revised e-Tax Guide, namely:

- *Clearer guidance on what is R&D for tax purposes and how to assess if the qualifying criteria has been met;*
- *Greater detail on how to substantiate and document R&D tax claims;*
- *Insight into the R&D claim review process; and*
- *Clarification on who is eligible to claim R&D tax benefits.*

[Read full alert...](#)

We hope that you find this newsletter useful and welcome your feedback. Should you have any

comments or questions arising from the newsletter, please speak to your usual Deloitte contact or any member of the Singapore tax team listed.

Best regards



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Find out more

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