



## GES NewsFlash

**Singapore—Employment Pass applicants will need a notification letter before they can commence work**

### In this issue

[Background](#)

[Employment Pass applicants will need a notification letter before they can commence work](#)

[Deloitte's view](#)

[Contacts](#)

### **Employment Pass applicants will need a notification letter before they can commence work**

Effective 16 March 2015, employers will need to arrange for the issuance of the employment pass (EP) and notification letter (NL) of their foreign employee before such foreign employee may commence work in Singapore.

Currently the EP In-Principle Approval (IPA) letter is sufficient for the foreign employee to commence work immediately when he arrives in Singapore notwithstanding that the EP or

NL have not been issued. In practice, the employer will arrange for the issuance of the EP and NL through the EP online system after the employee has commenced work before completing the formalities and/or the registration of the relevant work pass.

With the announcement, the Ministry Of Manpower (MOM) will now require the employment pass applicant to be issued with a NL before he can commence work. Accordingly, the employer will have to arrange for the issuance of the EP and NL on or before the commencement date. In addition, as the NL will only be valid for one month, the EP applicant should proceed to complete the registration process as soon as possible.

[Back to top](#)

### **Deloitte's view**

The current practice of foreign employees commencing employment with the IPA will no longer be allowed. Accordingly, we would advise the EP applicant/employer to inform us if there is any change in commencement date of employment for the purpose of issuance of the EP and NL. There may be exceptional cases where MOM may request in the IPA letter for the individual to undergo medical examination. In this regard, the issuance of the EP and NL may only take place upon receiving the medical examination results, which usually takes one to two weeks. It is therefore important that the EP applicant should not work until the NL is issued and should plan his travel/work arrangements accordingly.

[Back to top](#)

### **Contacts**

If you have any questions concerning the issues in this GES NewsFlash, please contact a GES professional at our Deloitte offices as follows:

**Jill Lim**

+65 6530 5519

[jilim@deloitte.com](mailto:jilim@deloitte.com)

**Sarah Lane**

+65 6531 5035

[sarahlane@deloitte.com](mailto:sarahlane@deloitte.com)

**Sabrina Sia**

+65 6216 3186

[ssia@deloitte.com](mailto:ssia@deloitte.com)

This NewsFlash information is also included in our biweekly GES newsletter, Global InSight, which you will receive directly if you are on the central distribution list.

If you are not on the central distribution list and received this communication by some other means, you can follow these few simple steps to be added to the central distribution list:

- Go to the Deloitte subscriptions page on [deloitte.com](http://deloitte.com).
- Enter your email address to login or create a profile.
- On the next page, enter your contact information and choose “Tax: Global Insight” under Email Newsletters.
- Click “Save profile.”

Be sure to visit us at our website [Deloitte Singapore Tax](http://Deloitte Singapore Tax).

MARN:9793644

[Back to top](#)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see [www.deloitte.com/sg/about](http://www.deloitte.com/sg/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte’s more than 210,000 professionals are committed to becoming the standard of excellence.

#### **About Deloitte Southeast Asia**

Deloitte Southeast Asia Ltd – a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising over 270 partners and 6,300 professionals in 24 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual country practices, their subsidiaries and affiliates which are separate and independent legal entities.

#### **About Deloitte Singapore**

In Singapore, services are provided by Deloitte & Touche LLP and its subsidiaries and affiliates.

#### **Disclaimer**

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this publication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

Deloitte & Touche LLP (Unique entity number: T08LL0721A) is an accounting limited liability partnership registered in Singapore under the Limited Liability Partnerships Act (Chapter 163A).

© 2015 Deloitte & Touche LLP