



GES Newsflash

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Greetings from your tax team at Deloitte Singapore. We are pleased to update you on the following:

Singapore: Strict enforcement of housing requirements for foreign employees

As of 14 September 2018, authorities will require the residential address of a work pass holder upon issuance of the pass.

The Ministry of Manpower (MOM) recently announced that work passes will only be issued if the declared residential address meets the **housing requirements** for foreign employees. This stricter enforcement comes after the MOM observed cases of foreign workers living in overcrowded premises, as well as cases where applicants reflect commercial buildings as residential addresses in their applications.

Deloitte Singapore's view

Employers should pay particular attention to ensure that there will be no delays in issuing work passes and ensuring that the target start dates are met.

Deloitte Singapore recommends that instead of using a commercial building or office address in work pass applications, employers should reflect the foreign employee's finalised residential address. In the event where a foreign employee is still finalising their permanent

residence; the hotel or serviced apartment that they are residing at should be reflected as their residential address upon issuance of the work pass; but only as an interim residence. It must be emphasised to the foreign employee that they need to update the MOM as soon as they move to a permanent address.

Contact

Should you have any comments or questions arising from this newsletter, please contact either the listed contacts below, your usual contact in Deloitte, or any member of the **Deloitte Singapore Tax team**.

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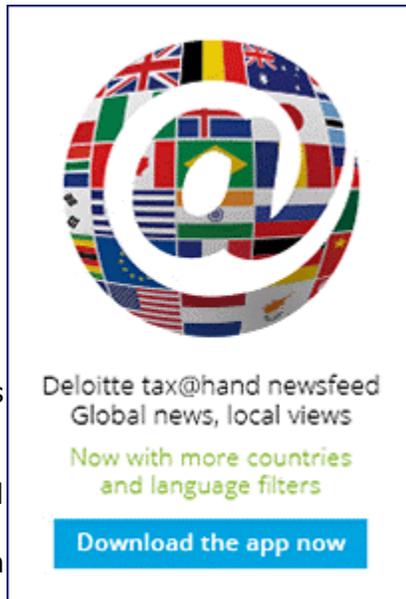
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