



GES NewsFlash

Proactive Perspective—It's what's needed most.

Greetings from your Tax & Legal team at Deloitte Singapore. We hope that you and your loved ones are staying safe and healthy despite these challenging times. As we navigate ourselves through this trying period, we are committed to giving you the support you need.

We are pleased to update you on the following:

Work passes to be required for Dependant's Pass holders wishing to work

Authorities in Singapore announced on 3 March 2021 that as from 1 May 2021, Dependant's Pass holders will have to obtain a work pass rather than a letter of consent (LOC) in order to work in Singapore.

Key points

- As from 1 May 2021, Dependant's Pass holders will need to apply for an Employment Pass, S Pass, work permit, or other work pass to work in Singapore.
- Companies will have to satisfy applicable salary and quota requirements to employ Dependant's Pass holders. Officials have not yet confirmed whether job posting requirements will have to be met to obtain an Employment Pass or S Pass but the Ministry of Manpower has indicated that it will aim to facilitate the transition to work passes for eligible applicants.
- Dependant's Pass holders with an LOC issued before 1 May 2021 will be permitted to continue working on their LOC until it expires but must then apply for a work pass.
- The changes will not affect residence rights for Dependant's Pass holders.

- Exemptions to the new rule may be available to Dependant's Pass holders who own their own business, provided the business creates local employment and certain other requirements are met.

Deloitte Singapore's view

This change aligns the work authorisation process for Dependant's Pass holders with the work pass framework for other foreign workers. Additional announcements are expected in the coming weeks and Deloitte will provide further updates as more information becomes available.

Contacts

Should you have any comments or questions arising from this newsletter, please contact either the listed names below, or any member of the [Singapore Tax & Legal team](#).

Global Employer Services

Jill Lim

GES Leader
Deloitte Southeast Asia

+65 6530 5519
jilim@deloitte.com

Christina Karl

GES Partner
Deloitte Singapore

+65 6800 3997
ckarl@deloitte.com

Michele Chao

GES Partner
Deloitte Singapore

+65 6216 3387
micchao@deloitte.com

Sabrina Sia

GES Leader
Deloitte Singapore

+65 6216 3186
ssia@deloitte.com

Dion Thai

GES Partner, Vietnam Tax Leader
Deloitte Singapore

+65 6800 3986
dthai@deloitte.com

Joanne Lee

GES Partner
Deloitte Singapore

+65 6530 8042
joalee@deloitte.com

Legal services

[Deloitte Legal International Pte. Ltd. \(a licensed Foreign Law Practice\)](#) and [Sabara Law LLC](#) are members of Deloitte Legal, which is the international network of legal practices working with Deloitte all over the world.

Deloitte Legal International Pte. Ltd. and Sabara Law LLC provide only legal services; and are legally separate and independent from other Deloitte entities.

Foreign Law Practice

Deloitte Legal International focuses on international cross-border legal matters under English and local law across Southeast Asia.

Singapore Law Practice

Sabara Law LLC focuses on Singapore Law matters.

Rashed Idrees
Managing Director
Deloitte Legal International Pte. Ltd.

Yeoh Lian Chuan
Managing Director
Sabara Law LLC

+65 6800 2775
ridrees@deloittelegal.com.sg

+65 6800 2253
lcyeoh@sabaralaw.com.sg

This *GES 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 subscribe to *Global InSight* by clicking [here](#).

Be sure to visit our website www.deloitte.com/sg/tax



Dbriefs
A series of live, on-demand and interactive webcasts focusing on topical tax issues for business executives.



Power of With
Focus on the power humans have with machines.



Tax@hand
Latest global and regional tax news, information, and resources.

[Get in touch](#)



Deloitte Singapore | Add Deloitte as safe sender

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Singapore

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

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

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organisation”) is, by means of this communication, 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 representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2021 Deloitte & Touche LLP