



## 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:

### **Working remotely from Singapore due to COVID-19: period of relief extended**

The Inland Revenue Authority of Singapore (IRAS) updated via its website in December 2020 that there will be a further extension until 31 March 2021 of the period for which Singapore citizens and Singapore permanent resident (SPR) employees who work for overseas employers outside of Singapore, but who are working remotely from Singapore due to COVID-19, will not be treated as exercising employment in Singapore (i.e., they will not be deemed to have employment income sourced in Singapore, subject to Singapore income tax).

The relief initially was announced by the IRAS on 6 April 2020, and was intended to apply until 30 September 2020. On 28 July 2020, the IRAS confirmed an extension to 31 December 2020 (see our previous [NewsFlash](#) of 12 August 2020).

The further extension to 31 March 2021 is subject to meeting additional qualifying conditions.

### **Period of stay in Singapore does not extend beyond 31 December 2020**

The following conditions announced by the IRAS on 6 April 2020 remain valid and must be met by Singapore citizens and SPR employees who return to Singapore to work remotely during the COVID-19 pandemic:

- (i) There is no change in the contractual terms governing the overseas employment of the individuals before or after their return to Singapore; and
- (ii) This is a temporary work arrangement due to COVID-19.

### **Period of stay in Singapore extends beyond 31 December 2020**

The following additional qualifying conditions announced by the IRAS must be met by Singapore citizens and SPR employees to qualify for the tax concession through 31 March 2021:

- (iii) The work performed by the individuals during their stay in Singapore would have been performed overseas if not for the travel restrictions caused by COVID-19;

- (iv) The individuals will leave Singapore as soon as they are able to do so; and
- (v) The employment income earned during the individual's stay in Singapore from 1 January 2021 through 31 March 2021 is subject to tax in the country where the individual would have been working for the overseas employer.

Where all of the conditions (i) to (v) are met, the individual's employment income will not be taxable in Singapore from the date of return to Singapore through either the date of departure from Singapore, or 31 March 2021, whichever is the earlier. Where an individual meets conditions (i) and (ii) but does not meet all of the additional conditions (iii) to (v), only employment income for the period up to 31 December 2020 will not be taxable in Singapore.

The relevant supporting documents to substantiate that the qualifying conditions are met must be retained and provided to the IRAS upon request. The general taxation rules for income earned in Singapore will apply where the conditions are not met.

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## Deloitte Singapore's view

In these unprecedented times, these are welcome measures by the IRAS to manage the additional tax responsibilities of employers and employees affected by the COVID-19 pandemic.

If you require assistance to determine if the conditions for relief are met, please contact us and we will be pleased to assist.

## Contacts

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

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