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Investment basics

Currency: Singapore Dollar (SGD)

Foreign exchange control: There are no significant restrictions on foreign exchange transactions and capital movements. Funds may flow freely into and out of Singapore. The government imposes certain restrictions on the lending of SGD to nonresident financial institutions to limit speculation in the SGD currency market, but these restrictions do not apply to the lending of SGD to individuals and nonfinancial institutions, including corporate treasury centers.


Principal business entities: These are the public and private limited liability company, partnership (includes limited partnership and limited liability partnership), sole proprietorship, variable capital company (a form of legal entity for investment funds available as from 14 January 2020), and branch of a foreign corporation.
Corporate taxation

Rates

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate income tax rate</td>
<td>17%</td>
</tr>
<tr>
<td>Branch tax rate</td>
<td>17%</td>
</tr>
<tr>
<td>Capital gains tax rate</td>
<td>0%</td>
</tr>
</tbody>
</table>

Residence: A company is resident in Singapore for income tax purposes if the management and control of its business is exercised in Singapore. The place where management and control is exercised generally is the place where the directors’ meetings are held. Where a company is unable to hold directors’ meetings in Singapore as a consequence of travel restrictions imposed in response to the COVID-19 pandemic, the Inland Revenue Authority of Singapore (IRAS) may consider the company as a Singapore tax resident for year of assessment (YA) 2021, provided it meets certain conditions. Conversely, where a company is not a tax resident of Singapore for YA 2020, the IRAS will continue to consider the company as nonresident for YA 2021, provided it meets certain conditions.

Basis: Singapore imposes tax on a territorial basis. Tax is imposed on all income accruing in or derived from Singapore and all foreign income remitted or deemed remitted to Singapore in the preceding year, subject to certain exceptions. Resident and nonresident companies generally are taxed in the same manner, but resident companies may enjoy various tax benefits, such as tax exemption for certain foreign-source income. Branches are taxed in the same way as subsidiaries.

Taxable income: Resident and nonresident companies are subject to tax on income accruing in or derived from Singapore and foreign income remitted or deemed remitted to Singapore, including: gains or profits from a trade or business; dividends, interest, or discounts; charges or annuities; rents, royalties, premiums, and other profits arising from property; and gains or profits of an income nature not falling within the above categories.

Foreign income remittances in the form of dividends, branch profits, and services income derived by resident companies are exempt from tax, provided the income is received from a foreign jurisdiction with a headline tax rate of at least 15% in the year the income is received or deemed received in Singapore, and the income has been subject to tax in the foreign jurisdiction. Foreign income that has been exempt from tax in the foreign jurisdiction as a direct result of a tax incentive granted for substantive business operations carried out in that jurisdiction will be considered as having met the “subject to tax” test.

Expenses of a revenue nature that are incurred wholly and exclusively to produce income may be deducted in computing taxable income. Other deductible costs include capital allowances and tax losses carried forward from prior years.

Rate: The standard corporate tax rate is 17%.

From YA 2020 (income year 2019), 75% of the first SGD 10,000 of normal chargeable income and 50% of the next SGD 190,000 of normal chargeable income are exempt from tax. In addition, for a qualifying new private company, 75% of the first SGD 100,000 of normal chargeable income and 50% of the next SGD 100,000 of normal chargeable income may be exempt from tax for its first three consecutive YAs, subject to certain conditions.
Surtax: There is no surtax.

Alternative minimum tax: There is no alternative minimum tax.

Taxation of dividends: Singapore operates a one-tier corporate tax system, under which corporate tax paid on a company’s profits is final. Dividends paid by Singapore resident companies are tax exempt in the hands of the recipient.

Foreign-source dividends are taxable if received or deemed to be received in Singapore, unless certain conditions are satisfied.

Capital gains: Singapore does not tax capital gains.

Losses: Losses may be carried forward indefinitely (except unutilized donations, which may be carried forward for five years), subject to compliance with the “substantial shareholders test.” Unutilized capital allowances carried forward are subject to both the substantial shareholders test and the “same business test.” Losses and unutilized capital allowances (collectively “qualifying deductions”) may be carried back for one year, subject to a cap of SGD 100,000 and compliance with the substantial shareholders test and the same business test. Losses and unutilized capital allowances (collectively “qualifying deductions”) may be carried back for one year, subject to a cap of SGD 100,000 and compliance with the substantial shareholders test and the same business test. Losses and unutilized capital allowances (collectively “qualifying deductions”) may be carried back for one year, subject to a cap of SGD 100,000 and compliance with the substantial shareholders test and the same business test. Losses and unutilized capital allowances (collectively “qualifying deductions”) may be carried back for one year, subject to a cap of SGD 100,000 and compliance with the substantial shareholders test and the same business test. Losses and unutilized capital allowances (collectively “qualifying deductions”) may be carried back for one year, subject to a cap of SGD 100,000 and compliance with the substantial shareholders test and the same business test. Losses and unutilized capital allowances (collectively “qualifying deductions”) may be carried back for one year, subject to a cap of SGD 100,000 and compliance with the substantial shareholders test and the same business test. Losses and unutilized capital allowances (collectively “qualifying deductions”) may be carried back for one year, subject to a cap of SGD 100,000 and qualifying conditions remain unchanged.)

Foreign tax relief: Some types of foreign-source income are exempt from Singapore tax (subject to certain conditions). Singapore grants resident companies a credit for foreign tax paid on income derived from treaty and nontreaty countries that is received and assessable to tax in Singapore. A tax credit also is available for tax paid on income considered to be Singapore-source but allowed to be taxed in the foreign jurisdiction under the specific provisions of a relevant tax treaty. The credit is limited to the Singapore tax payable on that income, or the foreign tax paid, whichever is lower. The foreign tax credit amount may be calculated on a pooled basis, subject to certain conditions.

Participation exemption: Dividends paid by Singapore resident companies are tax exempt in the hands of the recipient. As noted under “Taxation of dividends,” above, foreign-source dividends are taxable if received or deemed to be received in Singapore, unless certain conditions are satisfied. Gains from the disposal of ordinary shares in another company on or before 31 December 2027 are exempt from tax, provided the shares have been legally and beneficially held for a continuous period of at least 24 months immediately before the disposal and a 20% minimum shareholding requirement is met, subject to certain exceptions. Although Singapore does not tax capital gains, gains from the sale of shares or properties may be regarded as ordinary income if the taxpayer is in the business of trading in shares or properties.

Holding company regime: There is no holding company regime.

Incentives: Various incentives are available for pioneer, development, and expansion companies; headquarter activities; financial services; asset securitization; funds and fund managers; international maritime activities; international trading; and research and development.
Compliance for corporations

**Tax year:** The tax year (YA) generally is the calendar year, although a company is required to file its tax return based on the results of its preceding financial year. Income is subject to tax in Singapore on a preceding-year basis (e.g., income earned in the financial year ended in 2020 will be taxed in YA 2021).

**Consolidated returns:** Consolidated returns are not permitted; each company is required to file a separate corporate tax return, unless a waiver is granted. However, a loss transfer system of group relief allows current year unutilized losses, unutilized capital allowances, and unutilized donations from one qualifying company to be offset against the assessable income of another qualifying company within the same group. To qualify, among other requirements, companies must be incorporated in Singapore and be at least 75% owned, directly or indirectly, by another company in the group that is incorporated in Singapore and must have the same accounting year-end.

**Filing and payment:** Companies must submit their estimated chargeable income to the IRAS within three months from the end of their financial year-end. From YA 2021, all tax returns must be electronically filed by 30 November of the YA for income earned in the preceding accounting year. The notice of assessment will be issued by the IRAS after the tax return is filed. The tax generally is due and payable within one month after the date of issue of the notice of assessment.

**Penalties:** Penalties apply for late filing of or for failure to file returns, and for the late payment or nonpayment of tax.

**Rulings:** A taxpayer can request an advance ruling from the IRAS on the tax consequences of a particular transaction or arrangement.
## Individual taxation

### Rates

<table>
<thead>
<tr>
<th>Resident individual income tax rate</th>
<th>Chargeable income</th>
<th>Rate</th>
<th>Cumulative tax payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>First SGD 20,000</td>
<td>0%</td>
<td>SGD 0</td>
<td></td>
</tr>
<tr>
<td>Next SGD 10,000</td>
<td>2%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>First SGD 30,000</td>
<td>3.5%</td>
<td>SGD 200</td>
<td></td>
</tr>
<tr>
<td>Next SGD 10,000</td>
<td>7%</td>
<td>SGD 550</td>
<td></td>
</tr>
<tr>
<td>First SGD 40,000</td>
<td>11.5%</td>
<td>SGD 7,950</td>
<td></td>
</tr>
<tr>
<td>Next SGD 40,000</td>
<td>15%</td>
<td>SGD 13,950</td>
<td></td>
</tr>
<tr>
<td>First SGD 80,000</td>
<td>18%</td>
<td>SGD 21,150</td>
<td></td>
</tr>
<tr>
<td>Next SGD 80,000</td>
<td>19%</td>
<td>SGD 28,750</td>
<td></td>
</tr>
<tr>
<td>First SGD 120,000</td>
<td>19.5%</td>
<td>SGD 36,550</td>
<td></td>
</tr>
<tr>
<td>Next SGD 120,000</td>
<td>20%</td>
<td>SGD 44,550</td>
<td></td>
</tr>
<tr>
<td>First SGD 160,000</td>
<td>22%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Nonresident individual income tax rate**

Higher of (i) flat rate of 15% with no personal reliefs or (ii) progressive rates as for residents (employment income) and 22% (other income)

### Capital gains tax rate

0%
Residence: A Singapore citizen is considered a tax resident of Singapore if the individual normally resides in Singapore, except for temporary absences consistent with the claim of being a resident. A foreign individual is considered a tax resident of Singapore if, in the calendar year preceding the YA, the individual (i) was physically present in Singapore or exercised an employment in Singapore (other than as a director of a company) for 183 days or more, or (ii) ordinarily resides in Singapore.

A foreign individual whose employment period in Singapore covers at least three consecutive YAs may be considered a tax resident of Singapore on a concessionary basis for all three YAs, even though the individual may have spent less than 183 days in Singapore in the year of arrival, departure, or both.

An employee who has exercised an employment in Singapore for less than 183 days during the employee’s year of arrival, but expects to exercise the employment in Singapore for a continuous period of at least 183 days straddling two consecutive calendar years, may be taxed as a resident of Singapore for both YAs.

Basis: With certain exceptions, Singapore tax resident individuals are subject to Singapore income tax on income accrued in or derived from Singapore. Foreign-source income received or deemed received in Singapore by an individual is exempt from income tax in Singapore, except for income received or deemed received through a partnership in Singapore. Certain investment income derived from Singapore sources by an individual may be exempt from income tax. Nonresidents are subject to Singapore income tax on income accrued in or derived from Singapore.

The government has introduced various tax support measures and reliefs in response to the COVID-19 pandemic that may affect the income subject to tax in Singapore for YA 2021.

Taxable income: Income includes gains or profits from a trade, business, profession, or vocation, and gains or profits from employment (including the value of any food, clothing, or lodging provided or paid for by the employer, and allowances (other than those for subsistence, travel, or entertainment purposes)).

Rates: Residents deriving chargeable income above SGD 20,000 are taxed at progressive rates ranging from 2% to 22% as detailed in the table above.

Nonresidents are taxed on their employment income at the higher of a flat rate of 15% (with no personal deductions or allowances) or the tax rate for residents (taking into account personal reliefs and rebates).

All other income of nonresidents sourced in Singapore, including fees paid to directors and independent consultants, generally is taxed at a flat rate of 22%. A nonresident individual (other than a director) exercising a short-term employment in Singapore (i.e., for no more than 60 days) may be exempt from tax in Singapore on employment income derived from Singapore.

Capital gains: Singapore does not tax capital gains.

Deductions and allowances: Donations made to approved Institutions of Public Character are allowed as a deduction for resident and nonresident individuals. However, personal reliefs and tax rebates are granted only to resident individuals. Personal reliefs may be deducted from assessable income to ascertain the chargeable income on which tax is computed. Tax rebates are deducted from the tax payable to determine the final tax liability of the individual. The total amount of personal income tax reliefs that an individual can claim is subject to an overall relief cap of SGD 80,000 per YA.

Foreign tax relief: Where an individual is subject to taxation in Singapore and a foreign jurisdiction on the same source of income, Singapore domestic tax rules typically will prevail, and relief for foreign tax paid generally will not be allowed in Singapore if the income is considered Singapore-source income.

Exemption may be available under the terms of a tax treaty between Singapore and the foreign jurisdiction where certain conditions are satisfied. A claim for credit in Singapore for foreign tax paid on income subject to tax in both Singapore and the foreign jurisdiction also may be allowed in certain circumstances and is subject to review by the IRAS on a case-by-case basis. The IRAS may request additional information or documents to be provided. Any credit allowed would be limited to the lower of the Singapore tax payable on the foreign income or the foreign tax paid.
Compliance for individuals

**Tax year:** The tax year is the calendar year.

**Filing status:** Each individual, including married couples living together, is required to file a separate tax return.

**Filing and payment:** An individual is required to file a Singapore tax return in respect of income from the preceding year by 15 April of the following year, or 18 April if filed electronically. A notice of assessment is issued by the IRAS after the tax return is filed. The tax generally is due and payable within one month after the date of issue of the notice of assessment.

**Penalties:** Penalties apply for late filing of or failure to file returns, and for the late payment or nonpayment of tax.

**Rulings:** A taxpayer can request an advance ruling from the IRAS on the tax consequences of a particular transaction or arrangement.
Withholding tax

| Rates |
|---|---|---|---|
| Type of payment | Residents |  | Nonresidents |
|  | Company | Individual | Company | Individual |
| Dividends | 0% | 0% | 0% | 0% |
| Interest | 0% | 0% | 0%/15% | 0%/15%/22% |
| Royalties | 0% | 0% | 0%/10% | 10%/22% |
| Fees for technical services | 0% | 0% | 17% | 15%/22% |

**Dividends:** No withholding tax is imposed on dividends paid by companies resident in Singapore.

**Interest:** Interest paid to a Singapore resident is not subject to withholding tax.

Interest paid to a nonresident generally is subject to a 15% withholding tax, unless the rate is reduced under a tax treaty or an exemption applies under certain domestic concessions (broadly applicable to interest received on deposits held with approved banks or licensed finance companies in Singapore, and interest on qualifying debt securities and qualifying project debt securities, etc.). The 15% withholding tax is a final tax and applies to interest derived by the nonresident from a business carried on outside Singapore and not effectively connected to a permanent establishment (PE) in Singapore. Any other interest paid to nonresident companies that do not qualify for the final rate or an exemption (including interest derived from a business in Singapore or effectively connected to a Singapore PE) is taxed at the prevailing corporate tax rate (17% for 2021). Payments to nonresident individuals are subject to withholding tax of the lower of 22% on net income or 10% on the gross royalties.

**Royalties:** Royalties paid to a Singapore resident are not subject to withholding tax.

Royalties paid to a nonresident are subject to a 10% withholding tax, unless the rate is reduced under a tax treaty. The 10% withholding tax is a final tax and applies to royalties derived by a nonresident from a business carried on outside Singapore and not effectively connected to a PE in Singapore. Any other royalties paid to nonresident companies that do not qualify for the final rate are taxed at the prevailing corporate tax rate (17% for 2021). Payments to nonresident individuals are subject to withholding tax of the lower of 22% on net income or 10% on the gross royalties.

**Fees for technical services:** Fees for technical services paid to a Singapore resident are not subject to withholding tax.

Payments to nonresidents (other than individuals) for technical services rendered in Singapore are subject to a 17% withholding tax, unless the rate is reduced under a tax treaty. This includes fees for the rendering of assistance or services in connection with the application or use of scientific, technical, industrial, or commercial knowledge or information; or for management or assistance in the management of a trade, business, or profession, unless the services are rendered entirely outside Singapore, and not performed through a business carried on in Singapore or a PE in Singapore. For nonresident individuals, withholding tax applies at 15% on the gross income, unless the individual opts to be taxed at 22% on the net income.

**Branch remittance tax:** There is no branch remittance tax.
Anti-avoidance rules

**Transfer pricing:** Mandatory transfer pricing documentation requirements apply for companies, subject to safe harbor provisions. Penalties may be imposed for noncompliance. Transfer pricing adjustments made by the IRAS may be subject to an additional surcharge of 5%. Transfer pricing guidelines cover the application of the arm’s length principle, documentation requirements, advance pricing agreements, and requests to invoke the mutual agreement procedure under Singapore’s tax treaties. The IRAS also has issued transfer pricing guidelines for related party loans and services. Singapore has introduced country-by-country (CbC) reporting requirements (see “Disclosure requirements,” below).

**Interest deduction limitations:** The deductibility of interest expense generally depends on the specific purpose of the loan. Interest is deductible where the loan is obtained for revenue purposes (e.g., to finance the purchase of inventory). Interest incurred on a loan to finance the purchase of a capital asset is deductible to the extent that the capital asset is used to generate income that is subject to Singapore income tax. The interest expense may be apportioned where loans are obtained for both income-producing and non-income producing purposes.

**Controlled foreign companies:** There is no controlled foreign company legislation.

**Hybrids:** There is no anti-hybrid legislation. The IRAS has, however, provided guidance on the income tax treatment of hybrid instruments, including the factors generally used to determine whether they are considered as debt or equity instruments for income tax purposes.

**Economic substance requirements:** Singapore does not have economic substance requirements, although the IRAS will consider certain factors before granting a residency certificate.

**Disclosure requirements:** Singapore-headquartered multinational enterprises fulfilling certain conditions are required to prepare and submit CbC reports to the IRAS.

**Exit tax:** There is no exit tax.

**General anti-avoidance rule:** Singapore has a general anti-avoidance provision. A 50% surcharge will be imposed on the amount of tax or duty payable, or additional tax or duty payable where an arrangement is found to be a tax avoidance arrangement. For stamp duty, the surcharge applies to adjustments in relation to any instrument, or document treated as an instrument, that is executed or deemed executed on or after 7 December 2020. For goods and services tax (GST), the surcharge applies to adjustments made to tax assessments in respect of a prescribed accounting period starting on or after 1 January 2021. (For income tax, the surcharge will apply to adjustments made to tax assessments from YA 2023 onwards.)
Goods and Services tax

**Rates**

<table>
<thead>
<tr>
<th>Standard rate</th>
<th>7%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reduced rate</td>
<td>0%</td>
</tr>
</tbody>
</table>

**Taxable transactions:** Singapore imposes GST, which is similar to a European-style VAT, on the supply of most goods and services, and on all goods imported into Singapore unless the goods are imported via an import GST relief or are exempt (i.e., import of investment precious metals). GST also is imposed on certain services imported from overseas, where the Singapore recipient is a GST-registered business and unable to recover all of the GST it incurs, or where the recipient is not GST registered and the supply from the overseas supplier is a prescribed digital service (e.g., online gaming, online media subscriptions, etc.).

**Rates:** The standard rate is 7%, with a zero rate for international services and exports of goods. The provision of specified financial services, the sale and lease of residential property, the import and local supply of investment precious metals, and the supply of digital tokens are exempt from GST.

**Registration:** Subject to certain exemptions, a person with taxable turnover exceeding SGD 1 million in a calendar year or expected to exceed SGD 1 million in the next 12 months must register for GST. A registration requirement arises under the reverse charge rules if a person would not be entitled to recover all of the GST incurred if registered for GST, and receives imported services with a value exceeding SGD 1 million in a calendar year, or expected to exceed SGD 1 million in the next 12 months.

A taxpayer may apply for voluntary registration even if its annual taxable turnover does not exceed SGD 1 million. Once voluntarily registered, the taxpayer must remain registered for at least two years and satisfy certain other conditions that may be imposed. Overseas suppliers with global annual turnover from digital services exceeding SGD 1 million, and annual revenue exceeding SGD 100,000, or expected to exceed SGD 100,000 in the next 12 months from supplies of digital services to non-GST registered recipients in Singapore, are required to register for GST under the overseas vendor registration (OVR) regime.

**Filing and payment:** A registered taxable person is required to file a GST return with the Comptroller of GST on a quarterly basis (but may opt to file on a semi-annual or monthly basis) no later than one month after the end of the relevant prescribed accounting period. Any tax payable for the accounting period to which the return relates must be paid by the submission deadline. Any refund of the tax generally should be received within a period equivalent to the prescribed accounting period, calculated from the date the GST return is submitted. GST returns are submitted under the OVR regime for payment purposes only and suppliers registered under the regime are not entitled to submit claims for input tax refunds.

**Penalties:** Penalties apply for late filing of or failure to file returns, and for the late payment or nonpayment of taxes.
Other taxes on corporations and individuals

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the national level.

Social security contributions: Employers and employees who are Singapore citizens or Singapore permanent residents (under immigration rules) and working in Singapore are required to contribute to the Central Provident Fund (CPF). Every employer must register with the CPF board, and make and remit monthly CPF contributions on behalf of itself and its employees. The employee’s share of the contributions is recovered through salary deductions. Employee contributions are payable at a rate of up to 20% (for individuals aged up to 55 years). Graduated rates may apply for the first two years after the employee attains permanent resident status. The employer's statutory contribution rate to the CPF is up to 17% (for individuals aged up to 55 years), subject to a monthly ordinary wage ceiling of SGD 6,000 and a total annual wage ceiling of SGD 102,000.

Progressive increases in the CPF contribution rates for individuals aged over 55 years up to 70 years intended to take effect as from 1 January 2021 have been postponed through 1 January 2022.

Payroll tax: Singapore does not impose a payroll tax.

Capital duty: Singapore does not impose capital duty.

Real property tax: Property tax, levied on all immovable property in Singapore, is payable annually by the owner at the beginning of the year. Immovable property includes Housing Development Board flats, houses, offices, factories, shops, and land.

The annual property tax is calculated based on a percentage of the gross annual value of the property, as determined by the property tax department. The rates are progressive, and range from 0% to 16% for owner-occupied residential property, and from 10% to 20% for other residential property; a 10% rate applies for nonresidential property. Property tax exemptions may be granted for land under development in certain cases.

Transfer tax: Singapore does not impose transfer tax.

Stamp duty: Stamp duty applies only to instruments (in written or electronic form) relating to stocks and shares, and immovable property. These include the sale of a mortgage and shares, and a lease of immovable property.

Ad valorem stamp duty is chargeable on a lease or agreement for a lease of any immovable property with average annual rent exceeding SGD 1,000. Leases with average annual rent not exceeding SGD 1,000 are exempt from stamp duty.

Buyer’s stamp duty (BSD) of up to 4% is payable on acquisitions of residential properties, and up to 3% is payable on acquisitions of nonresidential properties. An additional buyer’s stamp duty (ABSD) is payable by certain individuals and entities that purchase or acquire residential property (including residential land) at a rate that ranges between 5% and 30%, depending on the category of the buyer. Both the BSD and ABSD are computed on the higher of the purchase price or the market value of the property. Seller’s stamp duty (SSD) of up to 15% and 12% for industrial and residential property, respectively, may apply depending on the holding period and acquisition date of the property.

The BSD on the acquisition of stock and shares is 0.2% of the market value or purchase price, whichever is higher. The acquisition of equity interests in a company that primarily owns (directly or indirectly) residential property in Singapore also may attract additional conveyance duties (BSD and ABSD for buyers and SSD for sellers).

The transfer of scripless shares that are listed on the Singapore stock exchange generally is not subject to stamp duty. Stamp duty relief is available in certain cases, subject to conditions.

Net wealth/worth tax: Singapore does not impose a net wealth tax or a net worth tax.

Inheritance/estate tax: Singapore does not impose an inheritance tax or an estate tax.

Other: Other taxes payable by companies include a monthly levy per foreign worker in certain industries and a training levy for all employees on the first SGD 4,500 of gross monthly remuneration at a rate of 0.25%, subject to a minimum of SGD 2.

There also are taxes payable by companies and/or individuals on film rentals, entertainment, tourist hotels and restaurants, carbon emissions, and airport departures.
Singapore has concluded over 80 comprehensive tax treaties. The OECD multilateral instrument (MLI) entered into force for Singapore on 1 April 2019. For information on Singapore’s tax treaty network, visit Deloitte International Tax Source.

Tax authorities

Inland Revenue Authority of Singapore (IRAS)
Resources

**Tax@hand**
Global, personalised tax news and information resource designed for tax professionals.

[https://www.taxathand.com/](https://www.taxathand.com/)

**Deloitte International Tax Source**—
Online database featuring tax rates and information.

DITS includes current rates for corporate income tax, domestic withholding tax, withholding tax on dividends, interest and royalties under tax treaties, value added tax/sales tax and a five-year table of statutory corporate income tax rates for all DITS jurisdictions.

[https://dits.deloitte.com](https://dits.deloitte.com)

**Dbriefs Asia Pacific**
Live webcasts that give you valuable insights on important developments affecting your business.

[https://www.deloitte.com/ap/dbriefs](https://www.deloitte.com/ap/dbriefs)
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