



東協及印度稅務指南(新加坡篇)

Guide to Taxation in ASEAN & India (Singapore)

新加坡稅務重點

Singapore Tax Highlights



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1.0 投資基本情況

Investment basics

1.1 貨幣制度 Currency

新加坡幣(新幣，SGD)

Singapore Dollar(SGD)

1.2 外匯管制制度 Foreign exchange control

新加坡對於外匯交易及資本流動並無嚴格管制，資金可自由進出新加坡。然為限制貨幣市場中針對新幣之投機性交易，新加坡政府針對非居民金融機構之新幣借款設有限制，惟該等限制不適用於對個人或非金融機構(包含公司財務中心)之借款。

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.

1.3 會計原則 / 財務報表 Accounting principles / financial statements

適用新加坡財務報告準則，必須每年編製財務報表。

Singapore Financial Reporting Standards apply. Financial statements must be prepared annually.

1.4 商業組織型態 Principal business entities

包含上市或私營之股份有限公司、合夥、獨資以及外國公司之分公司。

These are the public and private limited liability company, partnership, sole proprietorship and branch of a foreign corporation.

2.0 公司稅制

Corporate taxation

稅率 Rates

| | |
|----------------------------------|-----|
| 公司所得稅率 Corporate income tax rate | 17% |
| 分公司稅率 Branch tax rate | 17% |
| 資本利得稅率 Capital gains tax rate | 0% |

2.1 稅務居民 Residence

若公司之實質管理及控制其營業活動之地點均位於新加坡境內，該公司即為新加坡稅務居民。實質管理和控制其營業活動之地點通常係指董事會召開地點。

A company is resident in Singapore for income tax purposes if its 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.

2.2 課稅原則 Basis

新加坡依照屬地原則進行課稅。除個別情況外，發生或來源於新加坡之所得，及前一年度匯回或被視為匯回新加坡之海外所得，均需納稅。稅務居民和非稅務居民通常依相同方法課稅，但稅務居民可享有多項稅務優惠，例如特定國外來源所得免稅。分公司與子公司之課稅方式相同。

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.

2.3 課稅所得 Taxable income

稅務居民和非稅務居民皆須對發生或來源於新加坡之所得，以及匯回或被視為匯回新加坡的境外所得課稅，包含貿易或經營活動之利得或收益、股利、利息或折價、退休金及養老金、租金、權利金及其他自財產產生之收益，以及未包含在上述類別之中但具所得性質之其他利得或收益。

境外所得若以股利、分公司利潤或服務所得形式匯回或被視為匯回予新加坡稅務居民，需繳納新加坡所得稅。但若該所得於匯回或被視同匯回之年度已於海外繳納至少 15% 之所得稅，該筆匯回之所得可享有新加坡免稅優惠。若該筆所得係因於新加坡境外進行實質營運活動，並依當地相關法規獲得免稅租稅優惠，該筆所得將會被認定已滿足「課稅測試」，而不須於新加坡繳稅。

與獲取收益相關之支出，得於計算課稅所得額時予以扣除。其他可扣除成本包括資本折讓及以前年度之虧損扣抵。

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 profit 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 percent 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.

2.4 稅率 Rate

公司所得稅稅率一般為 17%。對於 2020 核定年度 (即所得年度為 2019 年) 及之前年度，課稅所得額在新幣 1 萬元以下的部分，可減免 75% 之應納稅額；超過新幣 1 萬元至新幣 20 萬元的部分，可減免 50% 之應納稅額。此外，符合特定條件之新設私營公司於註冊成立起連續 3 個核定年度內，課稅所得額在新幣 10 萬元以下免稅，超過新幣 10 萬元至新幣 20 萬元的部分，可減免 50% 之應納稅額。

The standard corporate tax rate is 17 percent.

For YA 2020 (income year 2019), 75 percent of the first SGD10,000 of normal chargeable income and 50% of the next SGD 190,000 of normal chargeable income are exempt from tax. In addition, 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 3 consecutive YAs, subject to certain conditions.

2.5 附加稅 Surtax

無

There is no surtax.

2.6 最低稅負制 Alternative minimum tax

無

There is no alternative minimum tax.

2.7 股利所得稅 Taxation of dividends

新加坡實施單一公司稅制，公司就其利潤所支付之所得稅款即為最終稅負。股東毋須就取自新加坡居民企業發放之股利繳稅。

除符合特定條件免稅外，境外來源股利所得於匯回或者被視同匯回新加坡時課稅。

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 received in Singapore, unless certain conditions are satisfied.

2.8 資本利得 Capital gains

新加坡無課徵資本利得稅。

Singapore does not tax capital gains.

2.9 虧損 Losses

符合「實質股東測試」之前提下，除未使用完畢之捐贈只能後抵五年外，虧損可無限期後抵，未使用資本折讓(capital allowances)後抵必須同時通過「實質股東測試」以及「相同業務測試」。在通過「實質股東測試」之情況下，虧損及未使用資本折讓可於新幣 10 萬元之限額內，前抵 1 年(未使用資本折讓前抵時，當年度也必須滿足相同業務測試)。

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 may be carried back for 1 year, subject to a cap of SGD100,000 and compliance with the substantial shareholders test (compliance with the same business test also is required for the carryback of current-year unutilized capital allowances).

2.10 外稅額減免 Foreign tax relief

符合特定條件之境外來源所得可免繳新加坡公司所得稅。新加坡居民企業有來自租稅協定國及非租稅協定國之課稅所得，且已於境外繳納所得稅款者，於不超過該筆境外來源所得產生之新加坡應納稅額內，境外已繳納之稅額得於當期應納稅額中扣抵。在滿足特定條件下，境外稅額扣抵金額可先加總後再行計算。新加坡來源所得因特定租稅協定條款而需於國外納稅者，已繳納之相關境外稅額亦可適用境外稅額扣抵相關規定。

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 computed on a pooled basis, subject to certain conditions.

2.11 持股免稅規定 Participation exemption

股東收到新加坡居民企業所支付之股利無需繳納新加坡所得稅。如前文「股利所得稅」所描述，除非滿足特定條件外，境外股利於匯回或者被視同匯回時課稅。2022年5月31日之前處分公司普通股股權，若處分前已合法連續24個月持有一公司股權超過20%，並為該股權的受益人，處分該等股權產生之利得可免徵所得稅。雖然新加坡並不課徵資本利得稅，但如果納稅義務人係屬以投資為本業之企業，處分股權之利得將被視為一般性所得課稅。

Dividends paid by Singapore resident companies are tax exempt in the hands of the recipient. As noted above under “Taxation of dividends,” foreign-source dividends are taxable if received or deemed received in Singapore, unless certain conditions are satisfied. Gains from the disposal of ordinary shares in another company on or before 31 May 2022 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. Although Singapore does not tax capital gains, gains from the sale of shares may be regarded as ordinary income if the taxpayer is in the business of trading in shares.

2.12 控股公司制度 Holding company regime

無

No

2.13 租稅優惠 Incentives

新加坡就新興產業、正在快速發展和擴張的企業、營運總部活動、金融業、資產證券化、基金及基金經理、國際航運、國際貿易及研發活動等方面，提供多項租稅優惠措施。

Various incentives are available for pioneer and development and expansion companies, headquarter activities, financial services, asset securitization, fund and fund managers, international maritime activities, international trading and R&D.

3.0 企業稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

課稅年度通常為曆年制，但公司可按照其會計年度進行結算申報。公司在當年賺取之所得將在下一年度進行課稅（例如，2019 會計年度之所得將於 2020 年納稅）。

The tax year (year of assessment, 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 2019 will be taxed in YA 2020).

3.2 合併申報 Consolidated returns

除符合可豁免規定外，每家公司都須獨立進行結算申報，不允許合併申報。但新加坡存在集團虧損讓渡機制，允許集團內符合條件之成員公司將其當年度未使用之虧損、資本折讓和捐贈，用於抵抵同一集團下另一家成員公司之課稅所得。前述條件包含該等公司必須係新加坡註冊成立之公司，並由集團內另一家在新加坡註冊成立的公司直接或間接持有至少 75% 之股權，且雙方為相同會計年度。

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 percent owned, directly or indirectly, by another company in the group that is incorporated in Singapore and must have the same accounting year-end.

3.3 申報和繳納 Filing and payment

公司必須自會計年度結束日起 3 個月內，向新加坡稅務局申報其預估之課稅所得額。公司必須就前一會計年度之所得，於 11 月 30 日前提交紙本結算申報書，或於 12 月 15 日前電子上傳結算申報書。新加坡稅務局將於收到結算申報書後發出核定通知書，稅額需於核定通知書發出後一個月內繳納。

Companies must submit their estimated chargeable income to the Inland Revenue Authority of Singapore (IRAS) within three months from the end of their financial year-end. Tax returns must be filed in hard copy by 30 November or electronically filed by 15 December 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.

3.4 罰款 Penalties

逾期申報、未申報、延遲繳納稅款或未繳納稅款，均將被處以罰款。

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

3.5 函釋 Rulings

納稅義務人可要求新加坡稅務局針對個別交易或安排之稅務影響進行預先函釋。

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

4.0 個人稅

Individual taxation

稅率 Rates

| 稅務居民所得稅稅率 | 課稅所得 | 稅率 | 累計應納稅額 |
|--|--|-------|------------------------|
| Resident individual income tax rate | Chargeable income | Rate | Cumulative tax payable |
| | First SGD 20,000 | 0% | - |
| | Next SGD 10,000 | 2% | |
| | First SGD 30,000 | | SGD 200 |
| | Next SGD 10,000 | 3.5% | |
| | First SGD 40,000 | | SGD 550 |
| | Next SGD 40,000 | 7% | |
| | First SGD 80,000 | | SGD 3,350 |
| | Next SGD 40,000 | 11.5% | |
| | First SGD 120,000 | | SGD 7,950 |
| | Next SGD 40,000 | 15% | |
| | First SGD 160,000 | | SGD 13,950 |
| | Next SGD 40,000 | 18% | |
| | First SGD 200,000 | | SGD 21,150 |
| | Next SGD 40,000 | 19% | |
| | First SGD 240,000 | | SGD 28,750 |
| | Next SGD 40,000 | 19.5% | |
| | First SGD 280,000 | | SGD 36,550 |
| | Next SGD 40,000 | 20% | |
| | First SGD 320,000 | | SGD 44,550 |
| | Over SGD 320,000 | 22% | |
| 非稅務居民所得稅率 | 取其高者課稅： | | |
| Nonresident individual income tax rate | (1) 不扣除任何個人稅務優惠得所得用 15% 稅率 | | |
| | (2) 和稅務居民一樣得累進稅率 (薪資所得) 和 22%(其他所得) | | |
| | Higher of: (i) flat rate of 15% with no personal reliefs or (ii) progressive rates as for residents (employment income) and 22% (other income) | | |
| 資本利得稅率 | 0% | | |
| Capital gains tax rate | 0% | | |

4.1 稅務居民 Residence

除短暫離境外，經常居住於新加坡的新加坡公民為稅務居民。在課稅年度之前一曆年度內在新加坡居留或工作達 183 天之外國人 (公司董事除外)，或通常居住在新加坡之外國人亦為新加坡稅務居民。

外國人若至少連續三個課稅年度都在新加坡工作，即使該外國人在抵達或離開新加坡 (或兩者皆是) 的課稅年度在新加坡停留的期間少於 183 天，該外國人依然可被認定於此連續三個課稅年度均為新加坡稅務居民。

若外國人抵達新加坡之所屬年度工作期間少於 183 天，但預計連續兩個曆年度內在新加坡的連續工作期間將達 183 天，則於該二年度皆會被認定為新加坡稅務居民課稅。

A Singapore citizen is considered a tax resident in Singapore if he/she normally resides in Singapore, except for temporary absences consistent with the claim of being a resident.

A foreigner is considered a tax resident in Singapore if, in the calendar year preceding the YA, he/she 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 if he/she ordinarily resides in Singapore.

A foreigner whose employment period in Singapore covers at least three consecutive YAs may be considered a tax resident in 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 his/her 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 in Singapore for both YAs.

4.2 課稅原則 Basis

新加坡個人稅務居民，除特定情況外，必須對發生或來源於新加坡之所得繳納所得稅。新加坡個人稅務居民在新加坡收到或被視為收到來源於境外之所得無需繳納所得稅，除非係通過新加坡合夥組織收到或者被視為收到之境外所得。個人取得新加坡特定投資收入免徵所得稅。非稅務居民之個人只需就發生於或來源於新加坡之所得繳納所得稅。

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.

4.3 課稅所得 Taxable income

包括貿易、經營、執業所得及受雇所得。受雇所得包括由雇主支付有關伙食、服裝或住房等費用或提供相關津貼，以及除基本生活、差旅或交際費之外的津貼。

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)).

4.4 稅率 Rates

稅務居民之課稅所得如果超過新幣 2 萬元，將如前表按 2%~22% 之累進稅率課稅。

非稅務居民之受雇所得須依 15% 之稅率 (不扣除任何扣除額及免稅額) 或依稅務居民適用之所得稅率 (可享有個人扣除項目及稅務減免)，取其高者納稅。

非稅務居民來源於新加坡之所有其他所得，包括董事酬勞和顧問費，應按 22% 之稅率課稅。非稅務居民之個人 (公司董事除外) 在新加坡未待滿 60 天所獲取之短期受雇所得，免徵所得稅。

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 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 his/her employment income derived from Singapore.

4.5 資本利得 Capital gains

無

Singapore does not tax capital gains.

4.6 扣除額與免稅額 Deductions and allowances

個人稅務居民及非稅務居民向受核准之公共機構進行之捐贈可用於扣抵個人稅，但只有稅務居民可享受特定個人扣除項目及稅務減免。

特定個人扣除項目可用於扣除稅前所得，稅務減免則可從應納稅額中扣除，從而確定個人之最終應納稅額。個人每個課稅年度可享有之稅務減免上限為新幣 8 萬元。

Donations made to approved Institutions of Public Character are allowed as a deduction for resident and nonresident individuals. Personal reliefs may be deducted against 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.

4.7 境外稅額減免 Foreign tax relief

當個人所得同時被新加坡及其他國家視為課稅所得時，則通常以新加坡國內稅法規定為準，若該所得被視為新加坡來源所得，則於其他國家繳納之稅額通常無法適用境外稅額扣抵相關規定。

然若符合租稅協定之相關條件，該筆所得亦可能免稅。此外，在特定情況下，新加坡稅務局可能會要求提供額外的資訊或文件以逐案評估是否可適用境外稅額扣抵。可扣抵之境外稅額，以不超過該筆所得產生之新加坡應納稅額為限。

Where an individual is subject to taxation in Singapore and a foreign country 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 country, provided 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 country 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.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

曆年制

Calendar year

5.2 申報主體 Filing status

每一個人 (包括共同居住之已婚夫婦) 皆須單獨進行納稅申報。

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

5.3 申報和繳納 Filing and payment

個人必須於每年 4 月 15 日前就前一年度的所得進行稅務申報。如採用電子申報，截止日為每年 4 月 18 日。新加坡稅務局將於收到申報書後發出核定通知書，稅額需於核定通知書發出後一個月內繳納。

An individual is required to file his/her Singapore tax return in respect of income from the preceding year by 15 April of the following year, or 18 April if filed electronically. 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.

5.4 罰款 Penalties

逾期申報、未申報、延遲繳納稅款或未繳納稅款，均將被處以罰款。

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

5.5 函釋 Rulings

納稅義務人可要求新加坡稅務局針對個別交易或安排之稅務影響進行預先函釋。

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

6.0 扣繳稅款

Withholding tax

稅率 Rates

| 支付性質 Type of Payment | 稅務居民 Residents | | 非稅務居民 Nonresidents | |
|--------------------------------------|----------------|------------------|--------------------|------------------|
| | 公司 Company | 個人 Individual | 公司 Company | 個人 Individual |
| 股利 Dividends | 0% | 0% | 0% | 0% |
| 利息 Interest | 0% | 0% | 0% / 15% | 0% / 15% / 22% |
| 專利權 Royalties | 0% | 0% | 0% / 10% | 10% / 22% |
| 技術服務費 Fees for technical services | 0% | 0% | 17% | 15% / 22% |

6.1 股利 Dividends

新加坡居民企業給付股利予股東毋須扣繳。

No withholding tax is levied on dividends paid by companies resident in Singapore.

6.2 利息 Interest

在未適用租稅協定或特定國內法規之優惠稅率的情況下 (廣泛來說, 包含於經核准之銀行或在新加坡有執照之融資公司存款所收取之利息, 及來自非新加坡合夥組織或非於新加坡境內交易之債權證券利息), 給付予非稅務居民之利息適用 15% 扣繳稅率。該扣繳稅率為最終稅率, 且僅適用於非稅務居民在新加坡境外之經營活動或與在新加坡常設機構無關的利息。其他不適用該最終稅率之利息, 將依現行公司所得稅稅率課稅。

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 from debt securities not derived from a partnership in Singapore, nor from carrying on a trade in debt securities). The 15% withholding tax is a final tax and applies to interest (i) derived by the nonresident from a business carried on outside Singapore, or (ii) not effectively connected to a permanent establishment (PE) in Singapore. Any other interest paid to a nonresident company that does 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 2020). Certain interest paid to nonresident individuals that does not qualify for the 15% final rate or a domestic concession is taxed at 22%. Interest paid to a Singapore resident is not subject to withholding tax.

6.3 權利金 Royalties

在未適用租稅協定或特定國內法規之優惠稅率的情況下，給付予非稅務居民之權利金適用 10% 扣繳稅率。該扣繳稅率為最終稅率，且僅適用於源於非稅務居民在新加坡境外之經營活動或與在新加坡常設機構無關的權利金。其他不適用該最終稅率之權利金，將依現行公司稅稅率課稅 (2020 年稅率為 17%)。給付予非稅務居民之個人之權利金，應依淨收入之 22% 或權利金之 10% (孰低者) 進行扣繳；給付予稅務居民之權利金毋須扣繳。

Royalties paid to a nonresident are subject to a 10% withholding tax, unless the rate is reduced under a tax treaty or an exemption applies under certain domestic concessions. The 10% withholding tax is a final tax and applies to royalties (i) derived by a nonresident from a business carried on outside Singapore or (ii) not effectively connected to a PE in Singapore. Any other royalties that do not qualify for the final rate will be taxed at the prevailing corporate tax rate (17% for 2020). Payments to nonresident individuals are subject to withholding tax of the lower of 22% on net income or 10% on the gross royalties. Royalties paid to a Singapore resident are not subject to withholding tax.

6.4 技術服務費 Fees for technical services

除租稅協定另行規定外，就非稅務居民 (個人除外) 所提供之應用或使用科學、技術、工業或商業知識及資訊，或管理及協助管理任何貿易、經營或專業活動等技術服務報酬，於支付時應按 17% 扣繳稅率扣繳稅款。如果上述技術服務係完全於新加坡境外提供，且並非透過新加坡營運個體或常設機構提供者，則可免於扣繳。給付予個人非稅務居民之技術服務費應按 22% 扣繳稅率扣繳稅款，除非該個人選擇按淨收入之 22% 課稅。給付予稅務居民之技術服務費毋須扣繳。

Payments to nonresidents (other than individuals) for technical service fees are subject to a 17 percent 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. Fees for technical services paid to a Singapore resident are not subject to withholding tax.

6.5 分公司匯出稅 Branch remittance tax

無

There is no branch remittance tax.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

未符合避風港原則之企業需提供移轉訂價文據。如果未遵循相關義務，企業可能會面臨罰款。若新加坡稅務局進行移轉訂價調整，公司可能另需繳納 5% 之額外罰款。移轉訂價指南涵蓋常規交易原則之應用、移轉訂價文據準備要求、預先訂價協議 (APA) 及啟動租稅協定中之相互協議程序等內容。新加坡稅務局也針對關係企業間借貸及服務，提供相關指導原則。

新加坡已導入國別報告提交規範 (請詳參「揭露要求」段落)。

Mandatory transfer pricing documentation 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).

7.2 利息扣除額限制 Interest deduction limitations

無利息扣除額之限制。

There are no interest deduction limitations.

7.3 受控外國公司 Controlled foreign companies

無受控外國公司相關法規。

There is no controlled foreign company legislation.

7.4 錯配安排 Hybrids

無消除錯配安排相關法規。

There is no anti-hybrid legislation.

7.5 經濟實質要求 Economic substance requirements

雖然新加坡稅務局在核發居住者證明前會考量相關要素，但目前並沒有經濟實質要求相關規定。

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

7.6 揭露要求 Disclosure requirements

總部位於新加坡之跨國企業在符合特定條件下，需要備妥及向新加坡稅務局提交國別報告。

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

7.7 出走稅 Exit tax

無

There is no exit tax.

7.8 一般反避稅條款 General anti-avoidance rule

新加坡實施一般反避稅條款。

Singapore has a general anti-avoidance provision.

8.0 商品和服務稅

Goods and services tax

稅率 Rates

| | |
|--------------------|----|
| 標準稅率 Standard rate | 7% |
| 優惠稅率 Reduced rate | 0% |

8.1 應稅交易 Taxable transactions

新加坡對大部分銷售貨物和提供勞務行為及所有進口貨物課徵銷售稅 (Goods and Services Tax, GST, 類似歐洲之增值稅), 除非該進口貨物於進口時符合銷售稅免稅專案。自 2020 年 1 月 1 號起, 部分購買國外勞務應課徵銷售稅, 包括新加坡勞務收受者為已完成銷售稅稅籍登記且無法返還其所支付之銷售稅, 或是當境外供應商銷售數位服務 (如: 線上遊戲, 線上媒體訂閱業者等) 予境內無銷售稅稅籍登記之客戶。

Singapore imposes a goods and services tax (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. As from 1 January 2020, GST 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.).

8.2 稅率 Rates

標準稅率為 7%, 國際服務及出口貿易適用零稅率。提供特定金融服務、銷售和租賃住宅用不動產、暨進口及本地銷售投資性貴金屬可享銷售稅免稅。

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

8.3 稅籍登記 Registration

除特定情形外, 如於應稅營業額或者預計未來 12 個月之應稅營業額在新幣 1 百萬元以上者, 應辦理稅籍登記。在反向課稅機制下, 當一年或預計在未來 12 個月內購買國外勞務超過新幣 1 百萬之勞務收受者無法透過銷售行為收取全數銷售稅時, 需辦理稅籍登記。如年營業額低於新幣 1 百萬元, 納稅義務人也可進行自願登記, 惟一旦進行稅籍登記, 2 年內不得註銷登記且需滿足其它特定條件。境外供應商提供數位服務之全球年收入超過新幣 1 百萬元, 且一年或者預計未來 12 個月提供予新加坡境內無銷售稅稅籍登記之客戶之營業額超過新幣 10 萬元者, 需依境外供應商登記制度 (OVR regime) 辦理銷售稅稅籍登記。

Subject to certain exemptions, a person must be registered if its taxable turnover exceeds SGD 1 million or is expected to exceed SGD 1 million in the next 12 months.

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.

8.4 申報和繳納 Filing and payment

已進行稅籍登記之納稅義務人必須每季申報銷售稅 (亦可選擇每月申報或每半年申報)，並於相關會計期間結束後的 1 個月內，向稅務當局提交銷售稅申報表。相關會計期間的應納稅額應於申報截止日前一併繳納。應退稅款通常於提交銷售稅申報表後，在不短於一會計期間內返還。已辦理稅籍登記之境外供應商僅需於納稅時提交銷售稅申報表，且無法享有進項稅額扣抵。

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 is 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.

8.5 罰款 Penalties

無逾期申報或未申報將被處以罰款。

Penalties apply for late filing and for failure to file.

9.0 其它公司及個人稅負

Other taxes on corporations and individuals

除非另有規定，否則本章節提到的公司和個人稅賦都屬於國內課徵的範圍。

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

9.1 社會福利 Social security contributions

雇主、新加坡公民以及具有新加坡永久居民身份且於新加坡工作的受雇員工須提撥中央公積金 (CPF)。每位雇主必須於中央公積金管理局註冊登記，並於每個月提撥自身及其受雇員工之中央公積金。受雇員工所應提撥之公積金部分可自薪資中扣除。

未滿 55 歲之受雇員工提撥比率最高至 20%，在受雇員工取得永久居民身份起 2 年內，可適用累進費率。雇主需針對未滿 55 歲之受雇員工，提撥 17% 之中央公積金，提撥之適用薪資上限為新幣 6,000 元 (月薪) 或新幣 10.2 萬元 (年薪)。

Employers and employees who are Singapore citizens or Singapore permanent resident (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 who are 55 years old or less). Graduated rates may apply for the first two years after the employee attains permanent residence. The employer's statutory contribution rate to the CPF is up to 17% (for individuals who are 55 years old or less), subject to a monthly ordinary wage ceiling of SGD 6,000 and a total annual wage ceiling of SGD 102,000.

9.2 薪酬稅 Payroll tax

無

Singapore does not impose a payroll tax.

9.3 資本稅 Capital duty

無

Singapore does not impose capital duty.

9.4 不動產稅 Real property tax

新加坡於每年年初對境內所有不動產之所有權人課徵房地產稅。不動產包括建屋發展局公寓、住房、辦公室、廠房、商舖和土地。

每年房地產稅是以相關房地產稅務部門核定之不動產價值作為計算基礎。自有住宅用不動產適用之累進稅率為 0% 到 16%，非自有住宅用不動產適用之累進稅率為 10% 到 20%，非住宅用不動產適用稅率為 10%。某些開發專案的土地在特定情況下可予免稅。

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 nonowner-occupied residential property; a 10% rate applies for nonresidential property. Property tax exemptions may be granted for land under development in certain cases.

9.5 轉讓稅 Transfer tax

無

Singapore does not impose a payroll tax.

9.6 印花稅 Stamp duty

印花稅僅適用於與股票、股份等金融工具及不動產相關的書面或電子文件，包括不動產抵押權出售、股權出售以及不動產出租。

對於年平均租金超過新幣 1,000 元之不動產租賃合約，課徵從價印花稅。年平均租金低於新幣 1,000 元之不動產租賃合約則免徵印花稅。

購買住宅用不動產最高須依 4% 的稅率繳納買方印花稅 (Buyer's stamp duty ; BSD) ; 購買非住宅用不動產最高須依 3% 的稅率繳納買方印花稅 (BSD)。如果特定類型之個人或企業購買住宅型不動產 (包括住宅用地)，還需要繳納額外買方印花稅 (Additional Buyer's Stamp Duty ; ABSD)，依其買方類型不同，適用稅率為 5% 至 30%。買方印花稅 (BSD) 以及額外買方印花稅 (ABSD) 均係依該不動產之購買價或市場價格孰高為計算基礎。銷售工業地產及住宅用不動產的賣方印花稅 (Sellers Stamp Duty ; SSD) 最高稅率分別為 15% 及 12%，實際適用稅率依不動產持有期間及取得日期而訂。

收購股票或股份之買方需按股票市價與買方支付對價兩者中較高者課徵 0.2% 的買方印花稅 (BSD)。如果所購買之公司股權價值主要係來自於直接或間接持有新加坡住宅用不動產，將可能需負擔額外的印花稅 (買方印花稅 (BSD)、額外買方印花稅 (ABSD) 以及賣方印花稅 (SSD))。

通常情況下，轉讓於新加坡證券交易所上市公司之無實體股票不需要繳納印花稅。在特定情況下，印花稅亦可被減免。

Stamp duty applies only to instruments (written or electronic form) relating to stock 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 percent 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 be applicable, depending on the holding period and acquisition date of the property.

The BSD on the acquisition of stock and shares is 0.2 percent 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.

9.7 淨財富稅 / 淨值稅 Net wealth/net worth tax

無

Singapore does not impose a net wealth tax or a net worth tax.

9.8 繼承稅 / 遺產稅 Inheritance/estate tax

無

Singapore does not impose inheritance tax or estate tax.

9.9 其他 Other

其他公司稅負包括每月對特定行業的外籍勞工課徵之外籍勞工稅及向僱主課徵之技能發展稅。稅率為員工月收入總額的 0.25% (最低為新幣 2 元；月收入總額超過新幣 4,500 元以新幣 4,500 元計算)。

此外，亦對影片租借、娛樂、旅遊飯店及餐廳、碳排放和機場離境等活動課稅。

Other taxes 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.

9.8 繼承稅 / 遺產稅 Inheritance/estate tax

無

Singapore does not impose inheritance tax or estate tax.

10.0 租稅協定

Tax treaties

新加坡已簽訂超過 80 個全面性租稅協定。OECD 多邊公約已自 2019 年 4 月 1 日起生效。如需要更多新加坡租稅協定的資訊，請參閱 [Deloitte International Tax Source](#)。

Singapore has concluded over 80 comprehensive tax treaties. The OECD multilateral instrument (MLI) enter into force for Singapore on 1 April 2019. For further information on Singapore' s tax treaty network, visit [Deloitte International Tax Source](#).

11.0 稅務機關

Tax authorities

新加坡稅務局 (IRAS)。

Inland Revenue Authority of Singapore (IRAS).



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