

WHY SINGAPORE 为何选择新加坡

Singapore is a strategic base to implement your growth strategies and to manage and integrate your operations for the region and beyond. Being one of the lowest income tax rate countries, Singapore has further announced a full and partial tax exemption for the newly incorporated company for the first 3 years consecutively.

10th 02/2018

1) One of the LOWEST TAX RATES in the world

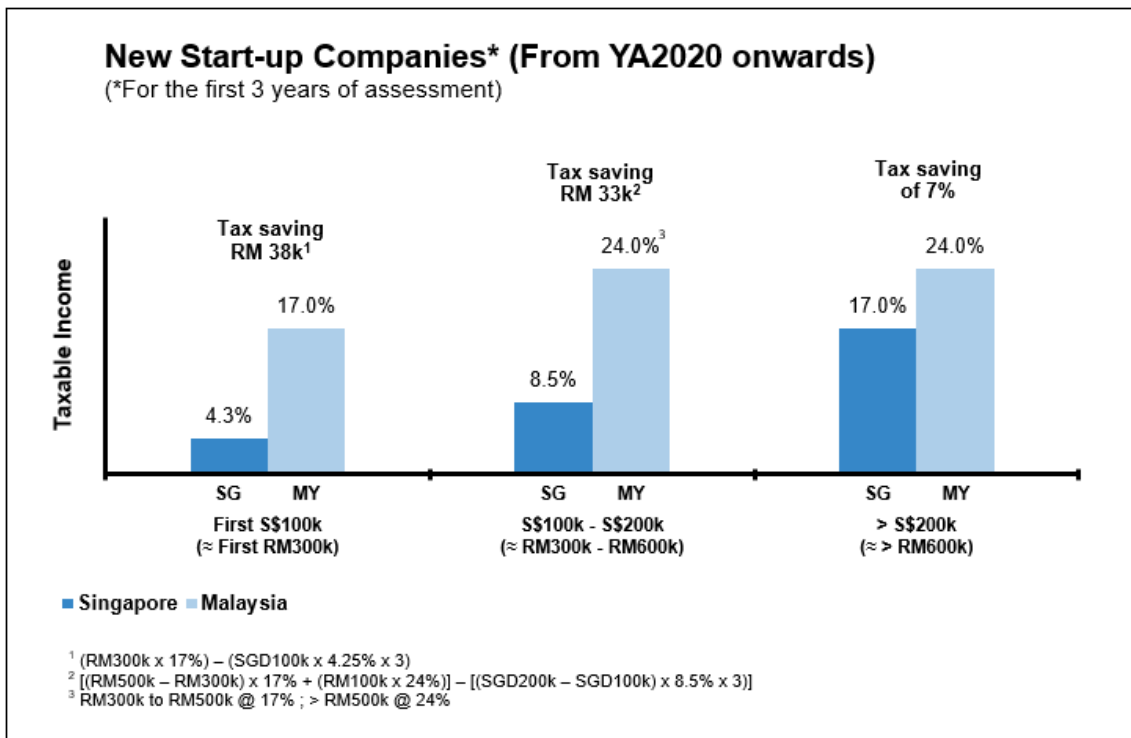
其中一个享有世界上最低税率的国家和地区之一

With effect from 2010, Singapore corporate income tax rate has further **reduced from 18% to 17%**, being one of the lowest tax rates in the world. Singapore Government has declared a **new start-up tax exemption** and **partial tax exemption** for newly incorporated and existing companies:

自2010年起，新加坡企业所得税率已经进一步调整从**18%下降至17%**进而成为其中一个享有世界上最低税率的国家和地区之一。新加坡政府已宣布新成立和现有的公司都享有新创公司税务豁免计划和部分课税的优惠：

Tax Exemptions for Newly Start-up Companies in Singapore vs Malaysia

新加坡和马来西亚新成立公司的课税优惠比较



4.3% tax on first S\$100K chargeable income

应课税收入在首10万新元课税仅4.3%

For a newly incorporated company ⁽¹⁾, the corporate income tax rate is 4.3% on the first S\$100k (≈RM300k) of chargeable income for the first 3 years of assessment consecutively.

对于一个新成立的公司⁽¹⁾，首3年凡应课税收入在首10万新元 (≈RM300k) 的企业，其所得税税率为4.3%。

8.5% tax on chargeable income of above S\$100K up to S\$200K

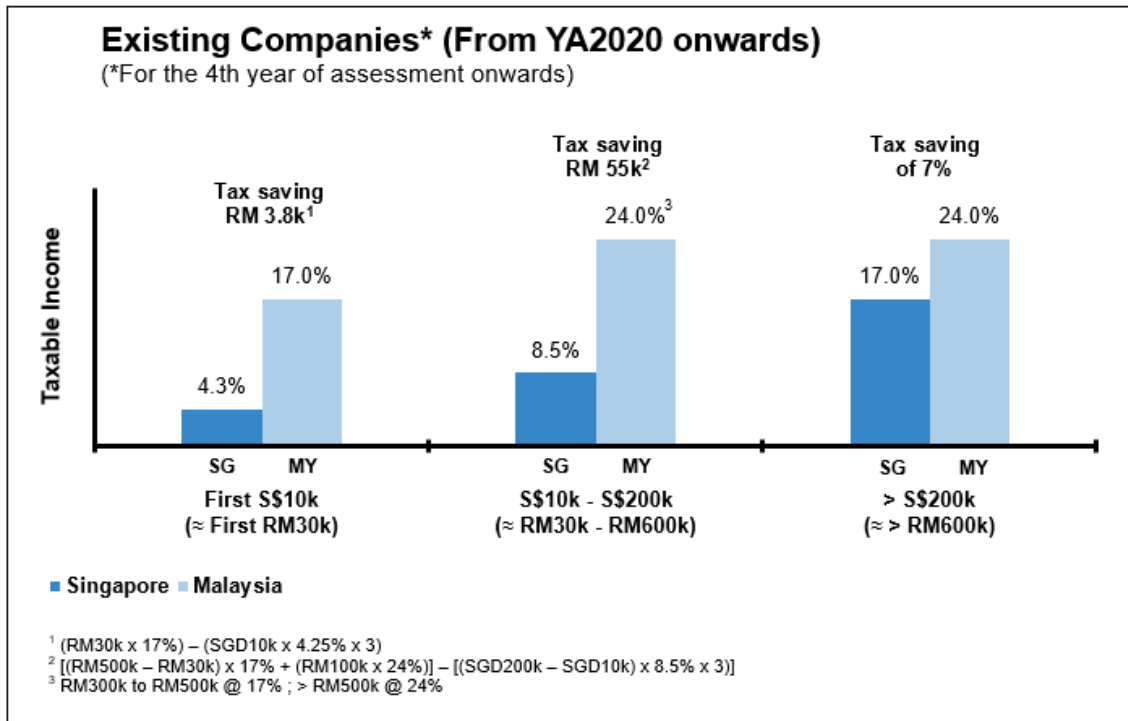
应课税收入介于10万新元以上至20万新元之间，其课税仅8.5%

The newly incorporated companies are continued to enjoy for the partial tax exemption which effectively translates to about 8.5% tax rate on chargeable income of above S\$100,000 up to S\$200,000 per annum. The chargeable income above S\$200,000 will be charged at the normal headline corporate tax rate of 17%.

该新成立公司将继续享有应课税收入介于10万新元以上至20万新元之间，其课税仅8.5%的部分免税优惠。凡应课税收入在20万新元以上将收取17%的正常公司税率。

Tax Exemptions for Existing Companies in Singapore vs Malaysia

新加坡及马来西亚现有的公司的课税优惠比较



The 4th years of assessment and onwards, the companies pay only 4.25% tax on their first S\$10,000 of chargeable Income and 8.5% for the next S\$190,000. The chargeable income above S\$200,000 will be charged at the normal headline corporate tax rate of 17%

第4年起，现有公司应课税收入的首1万新元仅需支付4.25%的所得税，及接下来的19万新元的应课税收入需支付8.5%的所得税。应课税收入在20万新元以上将收取17%的正常公司税率。

1. a) It is incorporated in Singapore and a tax resident of Singapore for that Year of Assessment. b) It has no more than 20 shareholders throughout the basis period relating to that Year of Assessment and all its shareholders are individuals throughout the basis period relating to that Year of Assessment; or there is at least one individual shareholder with a minimum of 10% shareholding. c) Its principal activity is not related to (i) investment holding, or (ii) property developer for sales, investment, or both.



2) Engage in TRIANGULAR or TETRAGONAL trade 从事三角或四方贸易

The companies engaged in international transactions among two or more countries, for instance, the companies purchase goods from e.g. China, and then sell them to e.g. America or trade domestically, Malaysia. This is when the companies need a lower tax trading company ⁽²⁾ to act as the intermediary to issue invoice and packing list in order to strengthen their competitive power in the international or local market.

在国际贸易中从事两个或两个以上国家的贸易公司，例如，公司从中国购买商品，然后出售给美国或马来西亚。这家公司正需要一个较低的税率的贸易公司⁽²⁾作为中介出发票和装箱单，以加强其国际或本地市场上的竞争力。

3) Government Incentives 政府的激励措施

Overview of government incentives 政府奖励概述

Depending on your company's business plans, you may consider various tax incentives and grants as follows:
您可根据贵公司的业务计划，考虑以下各种税务奖励和援助金：

Internationalisation 国际化	
Incentives available 可用奖励	Benefits 利益
Regional Headquarters (RHQ) Award 区域总部 (RHQ) 奖励	Reduced corporate tax rate of 15% on incremental income from qualifying HQ activities. 合格总部活动的增量收入只需付15% (已降低) 公司税。
International Headquarters (IHQ) Award 国际总部 (IHQ) 奖励	Reduced corporate tax rates of (0%, 5% or 10%) on qualifying income could be considered in discussion with the Singapore Economic Development Board (EDB). 公司的合格收入可享有0%、5%或10%的 (已降低) 公司税，但须先与新加坡经济发展局 (EDB) 讨论，并得后者批准。

² To consider a company as resident in Singapore, the control and management of the business must be exercised in Singapore. Though the term "control and management" is not clearly defined by authorities, a generally accepted consensus is that it refers to the policy level decision making at the level of Board of Directors and not the day-to-day decision making and operations.

<p>Mergers & Acquisitions (M&A) Scheme</p> <p>合并与收购 (M&A) 计划</p>	<p>The acquiring company is granted the following benefits:</p> <p>收购公司将获得以下好处：</p> <ul style="list-style-type: none"> • M&A allowance equals to 25% (capped at S\$10 million) of the total acquisition value capped at S\$40 million per YA. <p>享有相当于 25% 总收购价值的合并与收购津贴 (限于 1 千万新币之内)，符合此项奖励的总收购价值则限于每评税年度 (YA) 4 千万新币之内。</p> <ul style="list-style-type: none"> • Stamp duty relief capped at S\$80,000 for each financial year. The relief is granted on any contract, agreement or transfer documents pertaining to the acquisition of the ordinary shares in the target company <p>上限为每财政年度 8 万新币的印花税减免。凡与收购目标公司普通股有关的任何合约、协议或转让文件，均可享有这项减免。</p> <ul style="list-style-type: none"> • Double Tax Deduction (DTD) on the transaction cost capped at S\$100,000 incurred during the share acquisition process. <p>股权收购的交易成本可享有双重扣税 (DTD)，上限为 10 万新币。</p>
<p>International Growth Scheme (IGS)</p> <p>国际发展计划 (IGS)</p>	<p>Qualifying Singapore companies will enjoy a concessionary tax rate of 10% for a total of 5 years on their incremental income from approved qualifying activities.</p> <p>符合条件的新加坡公司将可在获批准的合格活动的增量收入中，享受10%的优惠税率，受惠共达5年。</p>
<p>Double Tax Deduction (DTD) for Internationalisation Scheme</p> <p>国际化计划双重扣税 (DTD)</p>	<p>Up to 200% tax deduction on qualifying expenditure incurred on qualifying market expansion and investment development activities per YA.</p> <p>每评税年度公司在市场扩张和投资发展活动方面所花费的合格开支，可享有最多200%扣税。</p> <p>The qualifying expenditures include:</p> <p>符合扣税条件的开支包括：</p> <ul style="list-style-type: none"> • Qualifying salary expenses incurred for employees posted overseas in an overseas entity 员工海外公干的合格工资费用 • Overseas business development trips and missions 海外业务拓展及执行任务 • Overseas investment study trips and missions 海外投资考察及执行任务 • Overseas trade fairs 海外商展

	<ul style="list-style-type: none"> Local trade fairs approved by IE Singapore or STB 新加坡国际企业发展局 (IE Singapore) 或新加坡旅游局 (STB) 批准的国内商展
Market Readiness Assistance (MRA) grant 市场备入 (MRA) 援助金	<p>Funding support of 70% of eligible costs with a yearly cap of S\$20,000 per company. The eligible costs for marketing activities including overseas market set-up, business matching, market promotion, and other.</p> <p>资金援助70%合格成本·援助额数的上限为每间公司每年20,000新币·营销活动的合格费用包括海外市场设置、业务配对、市场推广等。</p>

Trading 贸易

Incentives available 可用奖励	Benefits 利益
Global Trader Programme 全球贸易商计划	<p>A concessionary corporate tax rate of 5% or 10% for a renewable 3 or 5-year period on qualifying transactions/trades in qualifying commodities, futures and derivatives (including structured commodity financing).</p> <p>凡符合条件的商品、期货和衍生工具 (包括结构性商品融资) 的合格交易/贸易·可享有5%或10%的优惠公司税率·并可续期3年或5年。</p>

Manufacturing and services 制造与服务

Incentives available 可用奖励	Benefits 利益
Pioneer Incentive 新兴奖励	<p>Tax exemption on income from qualifying activities.</p> <p>合格活动收入免税。</p>
Development & Expansion Incentive (DEI) 发展与扩张奖励 (DEI)	<p>Reduced tax rate from 5% to 15% on incremental income from qualifying activities.</p> <p>合格活动的增量收入只需付5%至15% (已降低) 公司税。</p>
Investment Allowance (IA) 投资津贴 (IA)	<p>Allowance (on top of normal capital allowance) on a percentage of approved fixed capital expenditure.</p> <p>除了一般的资本减免以外·部分被批准的固定资本开支可享有津贴。</p>

<p>Integrated Investment Allowance (IIA) 综合投资津贴 (IIA)</p>	<p>Additional allowance on fixed capital expenditure incurred on qualifying productive equipment placed with an overseas company for an approved project.</p> <p>为海外公司的批准项目设置合格生产设备方面所花费的固定资本开支，可享有额外津贴。</p>
<p>Land Intensification Allowance (LIA) 土地集约化津贴 (LIA)</p>	<p>Initial allowance of 25% and annual allowance of 5% on qualifying capital expenditure incurred for the construction or renovation/extension of a qualifying building or structure. Annual allowances of 5% are granted until total allowance amounts to 100% of qualifying capital expenditure.</p> <p>在建造或装修/扩建合格建筑物或结构方面所花费的合格支出，可享有25%初始津贴及5%年度津贴。有关5%年度津贴将继续发放，直到津贴总额等于100%合格资本开支。</p>
<p>Automation Support Package (under SPRING) 自动化支援配套 (由新加坡标准、生产力和创新局 SPRING管辖)</p> <ul style="list-style-type: none"> • Capability Development Grant (CDG) 能力发展援助金 (CDG) • Investment Allowance (IA) 投资津贴 (IA) • Enhanced SME Equipment Loan 增强中小企业设备贷款 	<p>Up to S\$1 million grant support for the roll-out or scaling-up of automation projects at up to 50% of the qualifying cost.</p> <p>凡推出或扩大自动化项目的公司，可获高达100万新币援助金支持，但不可超过合格成本的50%。</p> <p>Qualifying projects may be eligible for an IA of 100% on the amount of approved capital expenditure, net of grants. The approved capital expenditure is capped at S\$10 million per project.</p> <p>合格项目的被批准资本开支可能符合条件享有100%投资津贴，扣除全体一切援助金。批准资本开支的限额为每个项目1000万新币。</p> <p>Under SPRING's Local Enterprise Finance Scheme (LEFS), the government's risk-share with participating financial institutions will be increased from 50% to 70% for qualifying projects undertaken by SMEs. The LEFS will also be expanded to cover equipment loan for non-SMEs at 50% risk-share with participating financial institutions. Local SMEs can apply for equipment and factory loans of up to S\$15 million.</p> <p>根据SPRING的本地企业融资计划 (LEFS)，政府与参与金融机构承担的风险份额将从中小企业合格项目的50%提升至70%。LEFS亦将扩大到涵盖非中小企业的设备贷款，其中50%风险份额由参与金融机构分担。当地中小企业可以申请高达1500万新币的设备和工厂贷款。</p>

Financial and Treasury 金融与财政部	
Incentives available 可用奖励	Benefits 利益
Finance & Treasury Centre (FTC)	Reduced corporate tax rate of 8% on income derived from qualifying services/activities. Withholding tax exemption on interest payments on loans from banks and

金融与财政部中心 (FTC)	<p>approved network companies for FTC activities.</p> <p>来自合格服务/活动的收入可享有8% (已降低) 公司税。偿还给银行及受承认网络公司 (供FTC活动用途) 贷款的利息付款可豁免预扣税。</p>
Financial Sector Incentive (FSI) 金融领域奖励 (FSI)	<p>Reduced tax rate of 5% for qualifying Enhanced Tier financial activities and 12% or 10% for Standard Tier financial activities.</p> <p>合格增强级金融活动可享有5% (已降低) 税率; 普通级金融活动则可享有12% 或 10% (已降低) 税率。</p>

Research and Development (R&D) and intellectual property (IP) management 研究与开发 (R & D) 和知识产权 (IP) 管理

Incentives available 可用奖励	Benefits 利益
Research Incentive Scheme for Companies (RISC) 公司研究奖励计划 (RISC)	<p>Co-funding to encourage and assist businesses to set up R&D centres in Singapore and develop in-house R&D capabilities in strategic areas of technology.</p> <p>属共同资助性质。旨在鼓励和协助企业在新加坡设立研发中心，并在战略技术领域发展内部研发能力。</p> <p>Supportable project costs include expenditure in the following: 所资助的计划成本包括以下开支：</p> <ul style="list-style-type: none"> • Manpower cost (30% to 50% support) 人力成本 (资助 30%至 50%) • Equipment, materials, consumables and software (30% support) 设备、材料、耗材和软件 (资助 30%) • Singapore-based professional services (30% to 50% support) 新加坡专业服务 (资助 30%至 50%) • IPRs, e.g. licensing, royalties, technology acquisition (30% support) 知识产权，例如 许可证、特许权使用费、技术收购 (资助 30%)
Initiatives in New Technology (INTECH) 新科技补助 (INTECH)	<p>Co-funding to support manpower development in the application of new technologies, industrial R&D and professional know-how. 30% support for qualifying items for either trainee OR training cost, subjected to various sub-caps.</p> <p>旨在协助新技术、工业研发和专业技术应用方面的人力资源开发。资助30%符合条件的学员或培训费用，视各种次级的限制而定。</p>

<p>Approved Foreign Loan Incentive (AFL) 许可外国贷款奖励 (AFL)</p>	<p>Reduced withholding tax of 0%, 5% or 10% on interest payments on loans taken to purchase productive equipment. 偿还 (供购买生产设备用途) 贷款的利息付款可享受0%、5% 或10% (已降低) 预扣税。</p>
<p>Approved royalties incentive (ARI) 许可特许权使用费奖励 (ARI)</p>	<p>Reduced or nil withholding tax rate on approved royalties, fees or contributions to research and development costs made to a non-tax resident.. 许可特许权使用费或支付给非税务居民的研发成本可享受已降低或零预扣税。</p>
<p>Writing-down allowances for IP acquisition (S19B) 收购知识产权的减值税津贴 (S19B)</p>	<p>Automatic 5/10/15-year write-down if legal and economic ownership of IP are acquired. EDB's approval is required if only economic ownership of IP rights is acquired. 如果收购知识产权的法律和经济所有权, 可自动获得5/10/15年的资产减值税。但如果只收购知识产权的经济所有权, 则需要EDB的批准。</p>

Maritime, shipping and logistics 海运、船务和物流

Incentives available 可用奖励	Benefits 利益
<p>Maritime Sector Incentive (MSI) – Singapore Registry of Ships (MSI-SRS) and Approved International Shipping (MSI-AIS) 海运部门奖励 (MSI) - 新加坡船舶注册管理机构 (MSI-SRS) 和批准的国际航运 (MSI-AIS)</p>	<p>Tax exemption on qualifying shipping income from operating Singapore and foreign-flagged ships, provision of specified ship management services, and income from foreign exchange and risk management activities which are carried out in connection with or incidental to the operations of ships for 5 or 10 years. 经营新加坡和外国船舶的合格运输收入、提供指定的船舶管理服务、以及与为期5年或10年船舶经营有关的外汇和风险管理活动收入, 均属免税。</p>
<p>MSI - Shipping Related Support Services (MSI-SSS) Award MSI - 航运相关支持服务 (MSI-SSS) 奖励</p>	<p>Concessionary tax rate of 10% on the incremental income derived from the provision of the following qualifying approved shipping-related support services for a 5-year renewable period: 从提供以下符合条件的批准航运相关支持服务中获得的增加收入, 可享受10%优惠税率, 为期5年可续期:</p> <ul style="list-style-type: none"> • Ship broking; 船舶经纪 • Forward freight agreement (FFA) trading; 远期货运协议 (FFA) 交易 • Ship management; 船务管理; • Ship agency; 船务代理;

	<ul style="list-style-type: none"> Freight forwarding and logistics services; and 报关和物流服务；及 Corporate services rendered to qualifying approved related parties who are carrying on business of shipping - related activities. 提供服务给从事与船务有关的合格和被批准的公司。
MSI - Maritime Leasing (MSI-ML) Award MSI - 海运租赁 (MSI-ML) 奖励	Tax concessions for up to 5 years on qualifying leasing or management income. 合格的租赁或管理收入可享有长达5年的税收优惠。
Maritime Innovation & Technology (MINT) Fund 海事创新与科技 (MINT) 基金	To promotes and encourages upstream research, product and solution development relevant to the maritime industry in Singapore. 旨于促进和鼓励与新加坡海运业相关的上游研究、产品和解决方案开发。 Co-funding up to 50% of total project costs consisting of manpower, equipment, material, professional services, IP and other ancillary costs. 联合资助高达50%项目总成本，包括人力、设备、材料、专业服务、知识产权和其他辅助费用。

4) TAX EXEMPTION on Dividend declared from Singapore 豁免新加坡股息税

Dividend declared out of the profit derived from Singapore Company and received in Malaysia is exempted from tax⁽³⁾.
在马来西亚收到新加坡公司利润发出来的股息是免课税⁽³⁾的。

5) AUDIT EXEMPTION of a Singapore Company 豁免新加坡公司审计

A company incorporated on or after 1 July 2015, if a private company that fulfils at least two of the following three quantitative criteria in each of the immediate past two financial years is exempted from audit ⁽⁴⁾: (a) Total annual revenue of not more than SGD 10 million; (b) Total assets of not more than SGD 10 million; (c) Number of employee of not more than 50.

凡公司会计年度从2015年7月1日开始经营的私营公司，其过去两个会计年度满足至少以下两个条件将允许豁免审计⁽⁴⁾：（一）其总年收入不超过新元1千万；（二）其总资产不超过新元1千万；（三）其雇员的数量不超过50个。

3. Section 127 (1) - Exemptions from tax. Any income specified in Part 1 of Schedule 6 shall be exempt from tax. Part 1 Schedule 6, para 28 (1), Income of any person, other than a resident company carrying on the business of banking, insurance or sea or air transport, for the basis year of assessment derived from sources outside Malaysia and received in Malaysia Part 1 schedule 6, para 28(1), exempt income of any person derive from sources outside Malaysia and received in Malaysia (See also exception).

4. Existing safeguards will however be retained, such as requiring all companies to keep proper accounting records, and empowering shareholders with at least 5% voting rights to require a company to prepare audited accounts.

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信永中和迪威是一所领先的区域会计事务所，在马来西亚设有办事处，为上市企业，财富500强企业，跨国企业及中小型企业提供多种业务解决方案与服务包括会计，税务与商业咨询。

+ Registered Auditor of Public Company Accounting Oversight Board (PCAOB), USA

美国上市公司会计监督委员会的注册审计师

+ Approved Auditor of Labuan Financial Services Authority (Labuan FSA), Malaysia

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- + 审计 + 商务外包与咨询 + 中国企业服务部 + 数字化转型及数据分析 + 家族办公室及私人客户服务 + 企业融资与并购咨询 + 日本企业服务部 + 移民服务 + 市场进入咨询 + 缅甸企业服务部 + 离岸咨询 + 风险管理及内控咨询 + 新加坡企业服务部 + 税务咨询 + 转让定价咨询 + 估值咨询

100+ Countries
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