

tax rates for non-residents

Non Resident Rates

Category	From YA 2010 (%)
Employees Remuneration - Stay > 60 days but <183 days - Stay ≤ 60 days	15.0 Exempt
Entertainer Income	15.0*
Capital Gains Tax	None
Other Withholding Tax where Source is in Singapore (Non-Treaty Countries)	
- Royalty [^]	10.0
- Rental of Movable property [^]	15.0
- Copyright Rights	10.0
- Copyrighted article - software, information and digitised goods (w.e.f 28-2-2013)	0.0
- Directors' Remuneration ^{^^}	22.0
- Interest	15.0
- Management Fees [^]	17.0
- Professional Fees [@]	15.0
- International Arbitrators Fees [#]	0.0
- Mediation Fees ^{##}	0.0

Note: *10.0% effective from 22 February 2010 to 31 March 2020.

[^]Payments to Singapore branches of non-resident companies are waived from withholding tax w.e.f 21 February 2014.

^{^^}20% prior to Year of Assessment 2017

[@] 22% (20% for period of engagement prior to 1 Jan 2016).

If the non-resident professional has elected to be taxed on net income.

[#]0.0% effective from 3 May 2002 to 31 March 2020.

^{##}0.0% effective from 1 April 2015 to 31 March 2020.

Not Ordinarily Resident (NOR) Rates

For expatriates and international businessmen, the Singapore government has introduced a simplified taxing system for these global travelers. This new tax incentive is applicable with effect from the Year of Assessment 2003.

Qualifying Criteria

He must not have been a Singapore tax resident in the 3 years of assessment before the year he first qualifies for the NOR scheme; and

He must be a tax resident for the year of assessment in which he wishes to qualify for the NOR scheme.

He must have a total Singapore employment income of at least \$160,000.

Benefits

Employer's contributions to overseas pension funds exempt from income tax in the hands of the employee limited to employer's CPF contributions for Singaporeans.

Tax on a portion of his employment income on a time apportionment basis if he spends at least 90 days outside Singapore for business in a year. He must however pay at least a floor rate of 10 per cent on his total employment income.

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