

**APPLICATION FOR EXEMPTION FROM INCOME
TAX ON FOREIGN SOURCED INCOME REMITTED
TO SINGAPORE**

APPLICATION FORM

**MINISTRY OF FINANCE
100 HIGH STREET
#06-03, THE TREASURY
SINGAPORE 179434**

INSTRUCTIONS

1. To assist us in evaluating your application expeditiously, please provide the information requested as completely as possible. If space is insufficient, a separate sheet may be used. You should use this form as a format for your application.
2. All information given will be held in the strictest confidence. Where information is not yet available or inapplicable, please indicate accordingly.
3. This form will take approximately 20 minutes to complete if you have all the following information on hand as follows:
 - Particulars of the company;
 - Details of the foreign income to be remitted;
 - Plans for the usage of the remitted funds; and
 - Reasons to support your application.
4. A copy of this application and 2 copies of licence agreement and/or contract (if available) should be sent to the Permanent Secretary, Ministry of Finance, 100 High Street, #06-03, The Treasury, Singapore 179434. The agreement and/or contract accompanying the application should be in English.

SECTION I – GENERAL

A Name and Address of Applicant _____

_____ Tel No : _____

B Name and Address of Officer/Representative for contact purposes:

_____ Tel No : _____

Designation : _____

C Exemption requested under: (Please tick)
Section 13(12) of Income Tax Act _____

Double Taxation Agreement _____

SECTION II - PARTICULARS OF PROFITS/DIVIDENDS

A Details of person (including corporates and bodies of persons) in Singapore receiving the foreign-sourced income:

1 Name and Address _____

2 Nature of Business/Activity (if applicable)

3 If the person has been granted tax incentives under the Economic Expansion Incentives (Relief from Income Tax) Act, state the type of incentives granted and the tax relief period.

Type of Tax Incentives

Tax Relief Period

- 4 (a) Date of Registration of Business _____
- (b) Date of Incorporation of Business _____
- (c) Tax Reference Number _____

B Details of Overseas Investment

- 1 Name and Address of Overseas Company/Subsidiary:

- 2 Nature of Overseas Business: _____

- | | <u>Total</u> | <u>Singapore Company</u> |
|-----------------------|--------------|--------------------------|
| 3 No. of share issued | _____ | _____ |
| Paid-up Capital | _____ | _____ |

- 4 If overseas company is set up in partnership with another company/other companies, indicate name(s) and percentage of share by each partner.

5 Type of product manufactured (if applicable):

6 Date of commencement of production (if applicable):

C Details of Overseas Contract/Service Activity

1 Nature of Services (explain in detail the services rendered overseas e.g. construction of hotels, maintenance of port):

2 Type of activities undertaken in each country, amount of contract value allocated to each activity and basis of allocation:

<u>Type of Activities</u>	<u>Country</u>	Amount of Contract Value <u>Allocated</u>	Basis of <u>Allocation</u>
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- 3 If some of the overseas contracts/service activities are performed/carried out overseas, describe the operational structure or set-up the Singapore company has in the other country for performing/carrying out the contract/service, the functions of that office, details of personnel/staff stationed at that office and their specific duties:

- 4 Duration of Services: _____

- 5 Value of Contract (s) : _____

- 6 Date of Agreement of Contract and forward copy of Contract (please forward the English translation, if the contract is not in English):

D Nature of Income (e.g. Profits, Dividends):

E Details of income remitted/to be remitted to Singapore:

<u>Year</u>	<u>Amount remitted/to be remitted to Singapore</u>	<u>Origin/ Source of Income</u>
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F If income is not sourced from overseas but is channelled out of Singapore, please indicate whether it is channelled out of taxed income or specifically exempt income:

G Details of tax exemption and/or concession approved by the Government of the country in which investment/contract is made:

H Indicate how the overseas investment/contract would benefit the development of the Singapore company or delivery its operations:

SECTION III

A State reasons why the application should merit favourable consideration:

B I declare that the particulars stated above and the accompanying information are true and correct, to the best of my/our knowledge.

Date

SIGNATURE OF APPLICANT

**NAME (IN BLOCK LETTERS)
AND
POSITION IN ORGANISATION**

ORGANISATION