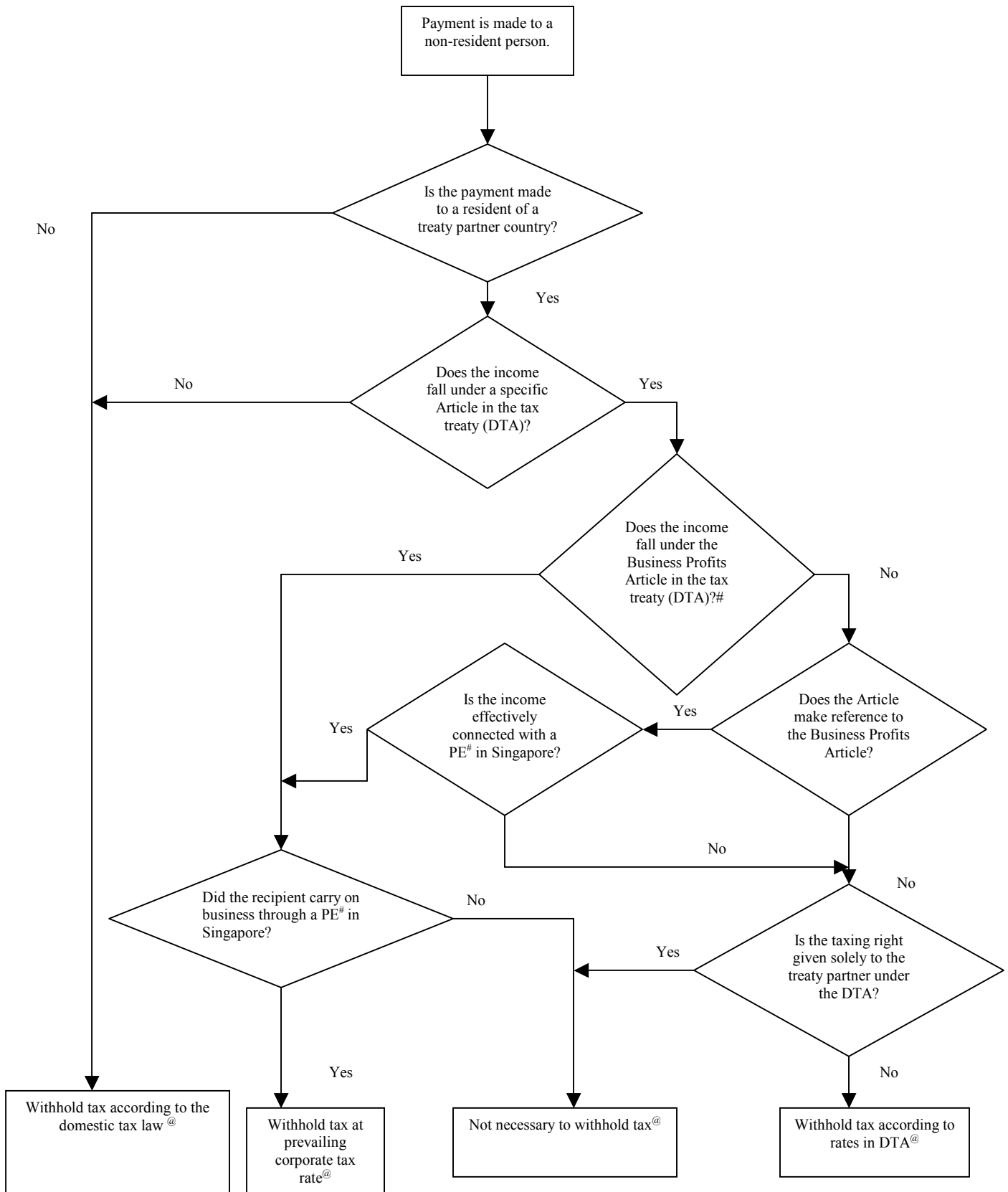


GENERAL OVERVIEW OF WITHHOLDING TAX ON INCOME DEEMED TO BE SOURCED IN SINGAPORE UNDER SECTION 12(6) AND 12(7) OF THE INCOME TAX ACT



* Where payments for labour or personal services are excluded from the Business Profits Article of the DTA (Australia, Pakistan, South Korea, Sweden and Taiwan) or where there is a Technical Services Article (Malaysia) that does not require the existence of PE for the income to be taxable in Singapore, the income will be subject to tax at the prevailing corporate tax rate regardless whether the services were provided through a PE in Singapore.

@ Please refer to “File Withholding Tax” in our IRAS website on how on how to report S45 withholding tax and the documents to submit.

#Examples of Business Profits Article can be found in Article 5 of Australia DTA and Article 7 of China DTA. Permanent Establishment (PE) is defined for in DTAs e.g. in Article 4 of Australia DTA and Article 5 of China DTA.