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APPENDIX 1: TOTAL GOVERNMENT OPERATING REVENUE AND INLAND REVENUE AUTHORITY OF SINGAPORE'S COLLECTION

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	FY2008/09 S\$'000	FY2009/10 S\$'000	FY2010/11 S\$'000
Total Government Operating Revenue ¹	41,086,202	39,546,524	46,060,205
Inland Revenue Authority of Singapore's Collection	29,800,675	29,871,066	34,731,384
Percentage	72.5%	75.5%	75.4%

¹ Total Government Operating Revenue excludes investment income.

APPENDIX 2: INLAND REVENUE AUTHORITY OF SINGAPORE'S COLLECTION BY TAX TYPE

MENU

Tax Type	FY2008/09 S\$'000	FY2009/10 S\$'000	FY2010/11 S\$'000
Income Tax			
- Corporate Income Tax	10,599,444	9,589,477	10,725,754
- Individual Income Tax	5,430,482	6,128,687	6,489,742
- Withholding Tax	1,175,956	1,137,220	957,394
Goods and Services Tax	6,488,202	6,914,786	8,199,540
Property Tax	2,856,505	1,979,434	2,798,590
Stamp Duty	1,431,620	2,386,217	3,276,535
Betting Taxes ¹	1,771,028	1,727,049	2,278,659
Estate Duty	47,438	8,196	5,170
Total	29,800,675	29,871,066	34,731,384

¹ Betting Taxes include Betting Duty, Casino Tax and Private Lotteries Duty.

APPENDIX 3: TAX AND PENALTY ARISING FROM AUDIT AND INVESTIGATION

[MENU](#)

	FY2008/09		FY2009/10		FY2010/11	
	Number of Cases	S\$'000	Number of Cases	S\$'000	Number of Cases	S\$'000
Audit						
- Income Tax	3,558	63,294	4,357	62,789	6,233	125,893
- GST	4,239	103,126	3,475	154,184	3,237	105,036
Investigation	122	32,391	189	38,814	122	64,360

APPENDIX 4: ASSESSABLE INCOME OF INDIVIDUALS BY INCOME TYPE

AS AT 31 MARCH 2011 FOR THE YEAR OF ASSESSMENT 2010

[MENU](#)

	Total S\$'000	Taxable Group¹ S\$'000	Non-Taxable Group S\$'000
Income from Trade and Profession	6,484,685	5,399,058	1,085,626
Employment Income	98,454,678	83,692,163	14,762,515
Rents/Net Annual Value	2,542,073	2,248,889	293,184
Dividends	11,517	9,534	1,983
Interest	58,842	49,527	9,315
Royalties	5,281	4,846	435
Other Types	211,866	181,803	30,062
Total Income	107,768,942	91,585,821	16,183,121
Less : Approved Donations	473,754	369,300	104,454
Assessable Income	107,295,188	91,216,521	16,078,667
Number of Individuals Assessed²	1,728,186	1,072,754	655,432

¹ Taxable Group means those with tax payable after allowing rebates and tax set-offs.

² The figure includes 104,656 tax clearance cases for non-citizens.

APPENDIX 5: TAXABLE INDIVIDUALS BY INCOME GROUP

ASSESSMENTS AS AT 31 MARCH 2011 FOR THE YEAR OF ASSESSMENT 2010

[MENU](#)

Assessed Income Group S\$	Number of Taxpayers		Assessable Income ¹		Chargeable Income ²		Net Tax Assessed ³	
	Resident	Non-Resident	Resident S\$'000	Non-Resident S\$'000	Resident S\$'000	Non-Resident S\$'000	Resident S\$'000	Non-Resident S\$'000
20,000 & below	-	13,087	-	94,669	-	94,669	-	16,165
20,001 – 25,000	41,963	1,159	973,882	26,018	920,002	26,018	2,826	4,713
25,001 – 30,000	87,462	841	2,438,045	23,108	2,070,558	23,108	11,246	4,184
30,001 – 40,000	208,983	1,200	7,283,641	41,382	5,652,917	41,382	54,360	7,523
40,001 – 50,000	161,553	807	7,228,985	35,867	5,307,069	35,867	87,916	6,441
50,001 – 60,000	115,857	610	6,346,550	33,311	4,617,220	33,311	114,473	5,970
60,001 – 70,000	79,315	419	5,134,046	27,196	3,762,642	27,196	124,463	4,818
70,001 – 80,000	59,160	308	4,424,052	22,938	3,296,304	22,938	132,758	4,003
80,001 – 100,000	80,538	405	7,187,348	35,889	5,479,815	35,889	266,636	6,115
100,001 – 150,000	100,772	474	12,187,088	56,963	9,717,130	56,963	671,348	9,797
150,001 – 200,000	42,752	177	7,363,203	30,249	6,222,926	30,249	575,803	5,070
200,001 – 300,000	38,254	133	9,264,753	31,532	8,170,962	31,532	939,056	5,299
300,001 – 400,000	16,439	32	5,637,869	10,864	5,171,204	10,864	690,288	1,763
400,001 – 500,000	7,440	27	3,303,998	11,920	3,094,762	11,890	459,504	1,888
500,001 – 1,000,000	9,601	25	6,364,655	16,969	6,121,589	16,837	1,018,140	2,860
1,000,001 & above	2,941	20	5,462,492	117,040	5,384,998	116,981	1,013,436	23,265
Total	1,053,030	19,724	90,600,607	615,914	74,990,098	615,693	6,162,253	109,875

Note:

¹ Assessable Income refers to the total income of an individual less allowable deductions such as business expenses, employment expenses and donations.

² Chargeable income of an individual is his/her assessable income less the personal reliefs allowed.

³ Net Tax Assessed is net tax payable by an individual after taking into account allowable tax credits and tax rebates.

APPENDIX 6: RELIEFS AND ALLOWANCES FOR TAXABLE INDIVIDUALS

ASSESSMENTS AS AT 31 MARCH 2011 FOR THE YEAR OF ASSESSMENT 2010

[MENU](#)

	Number of Claimants	S\$'000	S\$'000
Assessable Income			91,216,521
Reliefs :			
Earned Income	1,042,665	1,318,477	
Spouse	179,716	360,560	
Child	333,024	3,838,982	
Parents	151,236	1,159,189	
Foreign Maid Levy	48,676	237,450	
Grandparent Care-Giver	16,071	48,211	
Handicapped Brother/Sister	3,798	13,380	
CPF	805,702	7,360,303	
CPF Cash Top-Up	10,322	69,990	
Life Assurance	55,441	108,823	
NSmen	447,162	679,448	
Course Fees	44,814	96,286	
Supplementary Retirement Scheme	29,223	319,632	15,610,730
Chargeable Income			75,605,791
Gross Tax			6,309,670
Tax Set-Off :			
Tax Deducted at Source	95	1,291	
Non Resident Relief (S 40)	41	77	
Double Taxation Relief/Tax Credit	298	1,317	
Parenthood Tax Rebate	9,993	32,377	
Tax Remitted/Other Set-Off	375	2,480	37,542
Net Tax Assessed			6,272,128

APPENDIX 7: CHARGEABLE INCOME OF COMPANIES BY INCOME TYPE

AS AT 31 MARCH 2011

[MENU](#)

	YEAR OF ASSESSMENT 2009		
	Total	Taxable Group ³	Non-Taxable Group
	S\$'000	S\$'000	S\$'000
Trade Income	22,712,088	72,176,234	(49,464,146)
Rents/Net Annual Value	1,015,181	799,902	215,279
Dividends	1,226,858	1,146,844	80,014
Interest	5,682,198	4,894,506	787,692
Royalties	138,083	114,043	24,040
Other Types	482,776	296,879	185,897
Total Income	31,257,184	79,428,408	(48,171,224)
Less : Approved Donations	642,328	147,745	494,583
Chargeable Income	82,021,450	79,280,663	2,740,787
Less: Group Relief	2,960,974	1,033,861	1,927,113
Loss Carry-back Relief	49,397	33,253	16,144
Chargeable Income After Reliefs	79,011,079	78,213,549	797,530
Less: Full/ Partial Tax Exemption	4,157,470	3,734,918	422,552
Chargeable Income ¹ After Full/ Partial Tax Exemption	74,853,609	74,478,631	374,978
Gross Tax Payable	11,152,677	11,085,393	67,284
Less: Tax Deducted at Source	48,566	2,754	45,812
Other Tax Set-offs	387,093	344,637	42,456
Net Tax Assessed ²	10,717,018	10,738,002	(20,984)
Number of Companies Assessed	147,606	48,822	98,784
		YEAR OF ASSESSMENT 2010	
Chargeable Income After Full/ Partial Tax Exemption	73,794,087	73,684,647	109,440
Net Tax Assessed	10,450,255	10,471,606	(21,351)
Number of Companies Assessed	146,896	52,042	94,854

Breakdown by income types for Year of Assessment 2010 will be tabulated in the next report.

Note: ¹ Chargeable income is the taxable income of a company less allowable or approved deductions such as business losses, expenses, capital allowances, donations and the claims for tax reliefs and tax exemptions. Chargeable income is zero if total deduction is more than total income.

² Net Tax Assessed is net tax payable/repayable by a company after taking into account allowable tax credits and tax deducted at source.

³ Taxable Group means those companies with net tax payable.

APPENDIX 8: TAXABLE COMPANIES BY INCOME GROUP

ASSESSMENTS AS AT 31 MARCH 2011 FOR THE YEAR OF ASSESSMENT 2010

[MENU](#)

Chargeable Income Group S\$	Number of Companies	Chargeable Income S\$'000	Net Tax Assessed S\$'000
10,000 & below	13,646	44,480	7,548
10,001 – 20,000	5,209	76,188	12,930
20,001 – 30,000	3,666	90,883	15,416
30,001 – 40,000	2,752	95,914	16,281
40,001 – 60,000	4,172	206,475	35,023
60,001 – 80,000	2,824	196,544	33,334
80,001 – 100,000	2,291	206,401	34,990
100,001 – 150,000	3,835	474,266	80,261
150,001 – 200,000	1,605	277,959	47,073
200,001 – 300,000	1,806	444,297	74,950
300,001 – 400,000	1,256	436,396	73,419
400,001 – 500,000	924	413,730	69,490
500,001 – 1,000,000	2,642	1,871,700	313,511
1,000,001 – 2,000,000	1,871	2,668,588	445,897
2,000,001 – 3,000,000	864	2,111,258	352,467
3,000,001 – 4,000,000	517	1,785,649	293,917
4,000,001 – 5,000,000	337	1,507,540	248,613
5,000,001 & above	1,825	60,776,379	8,316,487
Total	52,042	73,684,647	10,471,606

APPENDIX 9: TAXABLE COMPANIES BY ECONOMIC SECTOR

ASSESSMENTS AS AT 31 MARCH 2011 FOR THE YEAR OF ASSESSMENT 2010

[MENU](#)

	Number of Companies	Chargeable Income S\$'000	Net Tax Assessed S\$'000
Manufacturing	4,286	10,992,835	1,452,225
Construction	4,360	2,632,143	446,475
Utilities	118	476,163	80,924
Other Goods Industries ¹	90	90,366	14,757
Wholesale & Retail Trade	16,082	17,205,622	2,267,331
Hotels & Restaurants	1,240	816,466	138,347
Transport & Storage	2,909	3,950,611	625,505
Information & Communications	2,178	2,846,491	449,932
Financial	5,155	21,574,449	2,879,170
Real Estate & Business Activities	11,666	11,609,591	1,879,095
Others	3,958	1,489,908	237,846
Total	52,042	73,684,647	10,471,606

¹ Other Goods Industries include Agriculture & Fishing and Mining & Quarrying.

Note: The industries are classified according to Singapore Standard Industrial Classification (SSIC) 2010.

APPENDIX 10: ANNUAL VALUE AND PROPERTY TAX BY PROPERTY TYPE

MENU

	FY2008/09			FY2009/10			FY2010/11		
	Number of Cases	Annual Value on 31 March 2009 S\$'000	Property Tax Collection S\$'000	Number of Cases	Annual Value on 31 March 2010 S\$'000	Property Tax Collection S\$'000	Number of Cases	Annual Value on 31 March 2011 S\$'000	Property Tax Collection S\$'000
HDB	827,168	5,573,563	82,164	829,267	6,855,130	98,139	836,041	6,864,915	112,520
Residential	245,826	6,493,329	445,512	248,587	6,785,710	418,383	259,342	8,265,247	536,166
Commercial	67,027	8,760,042	984,143	75,767	10,224,382	630,157	76,825	10,372,654	896,014
Industrial	31,041	6,104,261	636,185	32,297	7,895,683	437,322	35,591	8,344,341	838,790
Others	4,240	6,451,032	460,380	3,837	4,558,745	137,739	2,209	4,706,050	188,774
Total	1,175,303	33,382,227	2,608,384	1,189,755	36,319,650	1,721,740	1,210,007	38,553,207	2,572,264

Total amount excludes Contribution in-lieu of Property Tax, Compounding Fee and Fees & Licences.

Note: The Annual Value of the property is the estimated annual rent of the property if it were to be let, excluding the rent for furniture, fittings and service charge.

APPENDIX 11: GST BY ECONOMIC SECTOR FOR FINANCIAL YEAR 2010/11

[MENU](#)

	Number of Traders	% of Traders in Net GST Refund Position	Net GST Contribution (%)
Manufacturing	8,879	22.7%	2.0%
Construction	7,592	8.0%	14.1%
Utilities	264	31.1%	5.0%
Other Goods Industries ¹	141	34.0%	2.0%
Wholesale & Retail Trade	32,172	25.8%	35.5%
Hotels & Restaurants	2,336	11.1%	3.7%
Transport & Storage	4,136	52.8%	1.3%
Information & Communications	3,445	22.0%	6.3%
Financial	4,570	46.6%	2.6%
Real Estate & Business Activities	12,731	22.9%	15.6%
Others	5,448	15.0%	11.6%
Total	81,714	24.6%	100.0%

¹ Other Goods Industries include Agriculture & Fishing and Mining & Quarrying.

Note: The industries are classified according to Singapore Standard Industrial Classification (SSIC) 2010.

APPENDIX 12: STAMP DUTY ASSESSED

MENU

Instruments	FY2008/09		FY2009/10		FY2010/11	
	Number	S\$'000	Number	S\$'000	Number	S\$'000
Sales & Purchase Agreement	128,237	990,828	172,434	2,060,490	176,725	2,523,662
Lease Agreement	153,435	374,630	167,365	248,699	172,288	632,436
Mortgage Agreement	78,978	30,905	101,429	40,556	107,767	45,178
Share Transfer	26,168	66,763	25,855	51,468	25,782	62,058
Others	191,165	706	199,013	487	200,702	490
Total	577,983	1,463,832	666,096	2,401,700	683,264	3,263,824

APPENDIX 13: ESTATE DUTY ASSESSED

[MENU](#)

	FY2008/09	FY2009/10	FY2010/11
Number of Cases	874	395	230
Duty Assessed (S\$'000)	79,610	10,138	7,142

APPENDIX 14: TAX ARREARS¹

 MENU

	As at 31 March 2009 FY2008/09 S\$'000	As at 31 March 2010 FY2009/10 S\$'000	As at 31 March 2011 FY2010/11 S\$'000
Income Tax Arrears Arising in:			
Previous Financial Years	232,755	213,066	156,592
Current Financial Year	266,194	224,438	267,433
Total Arrears	498,949	437,504	424,025
Property Tax Arrears Arising in:			
Previous Financial Years	9,600	8,769	5,080
Current Financial Year	46,789	43,443	41,740
Total Arrears	56,389	52,212	46,820
Goods & Services Tax Arrears Arising in:			
Previous Financial Years	123,426	81,851	63,681
Current Financial Year	88,158	97,499	69,117
Total Arrears	211,584	179,350	132,798
Grand Total	766,922	669,066	603,643

¹ The tax arrears exclude inactive arrears. Inactive arrears are those where all enforcement actions appropriate to these cases have been applied but tax recovery has not been successful. These cases include bankruptcy, strike-off, deregistration, dissolution, receivership, liquidation or judicial management in the case of companies, and bankruptcy or death in the case of individuals.

APPENDIX 15: SUBMISSION OF TAX RETURNS

MENU

	As at 31 March 2009 Year of Assessment 2008	As at 31 March 2010 Year of Assessment 2009	As at 31 March 2011 Year of Assessment 2010
Individual Income Tax			
- Returns Issued	1,578,382	1,599,957	1,692,844
- Returns Received	1,536,318	1,558,044	1,651,701
- Percentage	97.3%	97.4%	97.6%
- Returns Received on Time	1,411,182	1,442,097	1,541,463
- Percentage	89.4%	90.1%	91.1%
- Internet Filing (by individuals)	961,451	936,124	890,178
- Telephone Filing (by individuals)	38,980	25,582	-
- No-Filing Service ¹	247,313	344,124	532,924
Corporate Income Tax			
- Returns Issued	127,442	133,068	137,041
- Returns Received	97,742	108,088	117,878
- Percentage	76.7%	81.2%	86.0%
- Returns Received on Time	86,724	97,546	108,262
- Percentage	68.0%	73.3%	79.0%
	FY2008/09	FY2009/10	FY2010/11
Goods & Services Tax			
- Returns Issued	290,111	302,726	311,352
- Returns Received	285,821	299,152	307,973
- Percentage	98.5%	98.8%	98.9%
- Returns Received on Time	259,019	278,120	289,018
- Percentage	89.3%	91.9%	92.8%

¹ Individuals who received No-Filing Service letters and did not need to make any changes to their tax returns

Note: The figures for Internet Filing, Telephone Filing and No-Filing Service are as at 18 April of each year.

APPENDIX 16: SERVICE LEVELS

 MENU

	FY2008/09		FY2009/10		FY2010/11	
	Target	Achieved	Target	Achieved	Target	Achieved
Answer telephone calls within 1 minute						
Non-peak	85%	85%	85%	86%	85%	87%
Peak	70%	66%	70%	74%	70%	82%
Reply to emails within 5 working days	80%	93%	80%	93%	80%	95%
Respond to correspondences within 15 working days	80%	86%	80%	91%	80%	88%
Attend to taxpayers within 20 minutes	80%	86%	80%	90%	80%	91%
Process refunds						
- within 14 days	90%	94.3%	90%	94.6%	95%	97%
- within 30 days	100%	99.9%	100%	99.9%	100%	100%

APPENDIX 17: TAX RATES TABLES

 MENU

Individual Income Tax

From Year of Assessment 2007

Chargeable Income (S\$)	Tax Rate
0 – 20,000	0%
20,001 – 30,000	3.5%
30,001 – 40,000	5.5%
40,001 – 80,000	8.5%
80,001 – 160,000	14%
160,001 – 320,000	17%
More than 320,000	20%

For Year of Assessment (YA) 2008, 2009 and 2011, there is a one-off personal tax rebate of 20% given to all tax resident individuals, up to S\$2,000 per taxpayer.

Corporate Income Tax

Effective from	Tax Rate
Year of Assessment 1994	27.0%
Year of Assessment 1997	26.0%
Year of Assessment 2001	25.5%
Year of Assessment 2002	24.5%
Year of Assessment 2003	22.0%
Year of Assessment 2005	20.0%
Year of Assessment 2008	18.0%
Year of Assessment 2010	17.0%

From Year of Assessment (YA) 2002, a partial tax exemption is given up to S\$100,000 of the company's chargeable income (excluding Singapore franked dividends) that is subject to tax at the normal corporate tax rate as follows:

- 75% tax exemption for the first S\$10,000 chargeable income
- 50% tax exemption for the next S\$90,000 chargeable income

Effective from YA 2008, the threshold for partial tax exemption has been increased to S\$300,000 as follows:

- 75% tax exemption for the first S\$10,000 chargeable income
- 50% tax exemption for the next S\$290,000 chargeable income

For YA 2011, companies will be granted a 20% corporate income tax rebate or a 5% SME cash grant, whichever is the higher amount.

Property Tax

Effective from	Tax Rate
1 July 1994	15%
1 July 1995	13%
1 July 1996	12%
1 July 2001	10%

Prior to 1 January 2011, the tax rate for owner-occupied residential properties is at a flat rate of 4%. With effect from 1 January 2011, the progressive owner-occupier's tax rates have replaced the flat 4% tax rate as follows:

Annual Value (S\$)	Tax Rate
First 6,000	0%
Next 59,000	4%
Amount exceeding 65,000	6%

Goods & Services Tax

Effective from	Tax Rate
1 April 1994	3%
1 January 2003	4%
1 January 2004	5%
1 July 2007	7%

Private Lotteries Duty

Effective from	Rate of Duty
28 October 1952	30% of gross takings

Betting Duty

	Effective from	Rate of Duty
4D, Toto, Big Sweep	1 April 1987	25% on gross collection
Totalisator	1 April 2005	25% of gross betting profit
Sports Betting*	1 June 2001	25% of gross betting profit

* Includes Football and Motor Racing

Casino Tax

Gross Gaming Revenue from	Tax Rate
Premium Players	5%
Other Players	15%

Stamp Duty

Document	Effective from		Rate of Duty	
On Sale & Purchase or Gift of Immovable Property	29 February 1996	Purchase price or market value, whichever is higher -		
		• Every S\$100 or part thereof of the first S\$180,000	S\$1	
		• Every S\$100 or part thereof of the next S\$180,000	S\$2	
		• Thereafter, every S\$100 or part thereof	S\$3	
Document	Date of Purchase/ Acquisition	Holding Period	Rate of Seller Stamp Duty	
On Sale & Purchase or Gift of Residential Immovable Property or in the case of mixed purposes, the part for residential purposes	Between 20 February 2010 and 29 August 2010 (all inclusive)	Within 1 year	Purchase price or market value, whichever is higher –	
			• Every S\$100 or part thereof of the first S\$180,000	S\$1
			• Every S\$100 or part thereof of the next S\$180,000	S\$2
			• Thereafter, every S\$100 or part thereof	S\$3
	Between 30 August 2010 and 13 January 2011 (all inclusive)	Within 1 year	Purchase price or market value, whichever is higher –	
			• Every S\$100 or part thereof of the first S\$180,000	S\$1
			• Every S\$100 or part thereof of the next S\$180,000	S\$2
			• Thereafter, every S\$100 or part thereof	S\$3
	Exceeding 1 year but not exceeding 2 years		Purchase price or market value, whichever is higher –	
			• Every S\$100 or part thereof of the first S\$180,000	S\$0.67
			• Every S\$100 or part thereof of the next S\$180,000	S\$1.33
	Exceeding 2 years but not exceeding 3 years		Purchase price or market value, whichever is higher –	
• Every S\$100 or part thereof of the first S\$180,000			S\$0.33	
• Every S\$100 or part thereof of the next S\$180,000			S\$0.67	
		• Thereafter, every S\$100 or part thereof	S\$1	

Stamp Duty

Document	Date of Purchase/ Acquisition	Holding Period	Rate of Seller Stamp Duty
On Sale & Purchase or Gift of Residential Immovable Property or in the case of mixed purposes, the part for residential purposes	On or after 14 January 2011	Within 1 year	Purchase price or market value, whichever is higher 16%
		Exceeding 1 year but not exceeding 2 years	12%
		Exceeding 2 years but not exceeding 3 years	8%
		Exceeding 3 years but not exceeding 4 years	4%

Document	Effective from	Rate of Duty
On Mortgage of Immovable Property or Stocks & Shares	29 February 1996	Amount of facilities granted - Every S\$1,000 or part thereof S\$4 (maximum of S\$500)
On Tenancy/ Lease of Immovable Property	1 April 2003	(a) Where Average Annual Rent and Other Consideration calculated for a whole year does not exceed S\$1,000 Exempt
		(b) Where Average Annual Rent and Other Consideration calculated for a whole year exceed S\$1,000 <ul style="list-style-type: none"> • Lease term not exceeding 1 year; Every S\$250 or part thereof of annual rent S\$1 • Lease term exceeding 1 year but not exceeding 3 years; Every S\$250 or part thereof of annual rent S\$2 • Lease term exceeding 3 years or any indefinite term; Every S\$250 or part thereof of annual rent S\$4
On Transfer or Gift of Shares	1 April 1980	Purchase price or net asset value of the share, whichever is higher - Every S\$100 or part thereof S\$0.20

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