

## APPENDICES

### TAX COLLECTION

- 110 Appendix 1 - Total Government Operating Revenue and Inland Revenue Authority of Singapore's Collection
- 111 Appendix 2 - Collection by Tax Type
- 112 Appendix 3 - Tax and Penalty Arising from Audit and Investigation

### PROFILE OF TAXPAYERS

- 113 Appendix 4 - Assessable Income of Individuals by Income Type as at 31 March 2006 for the Year of Assessment 2005
- 114 Appendix 5 - Taxable Individuals by Income Group
  - Assessments as at 31 March 2006 for the Year of Assessment 2005
- 115 Appendix 6 - Reliefs and Allowances for Taxable Individuals
  - Assessments as at 31 March 2006 for the Year of Assessment 2005
- 116 Appendix 7 - Assessable Income of Companies by Income Type as at 31 March 2006
- 117 Appendix 8 - Taxable Companies by Income Group
  - Assessments as at 31 March 2006 for the Year of Assessment 2005
- 118 Appendix 9 - Taxable Companies by Economic Sector
  - Assessments as at 31 March 2006 for the Year of Assessment 2005
- 119 Appendix 10 - Property Tax by Property Type
- 120 Appendix 11 - GST by Economic Sector as at 31 March 2006
- 121 Appendix 12 - Stamp Duty Assessed
- 121 Appendix 13 - Betting Duty
- 122 Appendix 14 - Private Lotteries Duty
- 122 Appendix 15 - Estate Duty Assessed

### COMPLIANCE IN PAYMENT AND RETURN

- 123 Appendix 16 - Tax Arrears
- 124 Appendix 17 - Submission of Tax Returns

### SERVICE STANDARDS

- 125 Appendix 18 - Service Levels

### RATES TABLES

- 126 Appendix 19 - Tax Rates Tables

## APPENDIX 1

## TAX COLLECTION

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

	FY2003/04 S\$'000	FY2004/05 S\$'000	FY2005/06 S\$'000
Total Government Operating Revenue	25,263,227	27,469,403	<b>28,171,038</b>
Inland Revenue Authority of Singapore's Collection	16,527,869	17,948,391	<b>19,861,076</b>
Percentage	65.4%	65.3%	<b>70.5%</b>

Total Government operating revenue excludes investment income.

## APPENDIX 2

## INLAND REVENUE AUTHORITY OF SINGAPORE'S COLLECTION BY TAX TYPE

<b>Tax Type</b>	<b>FY2003/04 S\$'000</b>	<b>FY2004/05 S\$'000</b>	<b>FY2005/06 S\$'000</b>
Individual Income Tax	3,865,164	3,959,460	<b>4,326,564</b>
Corporate Income Tax	5,923,741	6,108,599	<b>7,340,767</b>
Property Tax	1,331,566	1,701,983	<b>1,829,177</b>
Goods and Services Tax	2,958,598	3,471,884	<b>3,816,618</b>
Betting Duty	1,277,311	1,269,689	<b>1,222,246</b>
Stamp Duty	742,874	815,369	<b>966,677</b>
Private Lotteries Duty	246,824	264,342	<b>278,340</b>
Estate Duty	181,791	356,612	<b>80,687</b>
<b>Total</b>	<b>16,527,869</b>	<b>17,947,938</b>	<b>19,861,076</b>

## APPENDIX 3

## TAX AND PENALTY ARISING FROM AUDIT AND INVESTIGATION

	FY2003/04		FY2004/05		FY2005/06	
	No. of Cases	S\$'000	No. of Cases	S\$'000	No. of Cases	S\$'000
Audit						
- Income Tax <sup>1</sup>	16,810	149,150	4,303	115,383	<b>4,384</b>	<b>61,386</b>
- GST <sup>2</sup>	19,981	247,107	2,820	117,030	<b>1,599</b>	<b>76,233</b>
Investigation	81	26,529	83	22,418	<b>92</b>	<b>32,412</b>

<sup>1</sup> For FY2003/04, the income tax audit cases included a one-time recovery following the completion of the project on benefits derived by directors from interest-free/subsidised loans.

<sup>2</sup> From FY2004/05, GST refund review cases were not included in the GST audit figure.

## APPENDIX 4

## PROFILE OF TAXPAYERS

ASSESSABLE INCOME OF INDIVIDUALS BY INCOME TYPE  
AS AT 31 MARCH 2006 FOR THE YEAR OF ASSESSMENT 2005

	Total S\$'000	Taxable Group <sup>1</sup> S\$'000	Non-Taxable Group S\$'000
Income from Trade and Profession	4,239,440	3,374,792	864,648
Employment Income	62,275,153	49,652,133	12,623,020
Rents/Net Annual Value	773,217	656,642	116,575
Dividends	2,974,005	1,763,494	1,210,511
Interest	114,120	65,148	48,972
Royalties	3,101	2,554	547
Other Types	1,215,112	501,099	714,013
<b>Total Income</b>	<b>71,594,148</b>	<b>56,015,862</b>	<b>15,578,286</b>
Less: Gifts to Approved Institutions	247,025	170,457	76,568
<b>Assessable Income</b>	<b>71,347,123</b>	<b>55,845,405</b>	<b>15,501,718</b>
<b>Number of Individuals Assessed<sup>2</sup></b>	<b>1,528,861</b>	<b>731,348</b>	<b>797,513</b>

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

<sup>2</sup> The figure includes 87,298 tax clearance cases for non-citizens.

## APPENDIX 5

**TAXABLE INDIVIDUALS BY INCOME GROUP  
ASSESSMENTS AS AT 31 MARCH 2006 FOR THE YEAR OF ASSESSMENT 2005**

Assessed Income Group S\$	Number of Taxpayers		Assessable Income		Net Tax Assessed	
	Resident	Non-Resident	Resident S\$'000	Non-Resident S\$'000	Resident S\$'000	Non-Resident S\$'000
20,000 & below	-	20,064	-	106,475	-	19,726
20,001 - 25,000	18,882	746	439,742	16,633	1,396	2,655
25,001 - 30,000	58,095	551	1,623,091	15,063	7,063	2,447
30,001 - 40,000	166,813	743	5,801,353	25,779	42,051	4,160
40,001 - 50,000	120,372	513	5,380,039	22,876	65,822	3,686
50,001 - 60,000	79,031	352	4,319,462	19,274	78,735	3,054
60,001 - 70,000	54,128	274	3,497,983	17,712	85,934	2,626
70,001 - 80,000	39,759	190	2,973,291	14,176	89,886	2,133
80,001 - 100,000	50,461	245	4,493,992	21,887	168,294	3,417
100,001 - 150,000	57,354	321	6,910,895	39,056	395,952	5,847
150,001 - 200,000	23,135	130	3,991,311	22,406	330,604	3,284
200,001 - 300,000	20,627	114	4,975,430	27,353	541,383	3,861
300,001 - 400,000	8,190	42	2,807,448	14,004	364,982	1,900
400,001 - 500,000	3,731	21	1,656,716	9,162	241,107	1,418
500,001 - 1,000,000	4,712	14	3,151,325	9,150	505,500	1,016
1,000,001 & above	1,724	14	3,405,464	36,857	526,750	5,523
<b>Total</b>	<b>707,014</b>	<b>24,334</b>	<b>55,427,542</b>	<b>417,863</b>	<b>3,445,459</b>	<b>66,753</b>

## APPENDIX 6

**RELIEFS AND ALLOWANCES FOR TAXABLE INDIVIDUALS  
ASSESSMENTS AS AT 31 MARCH 2006 FOR THE YEAR OF ASSESSMENT 2005**

	S\$'000	S\$'000
Assessable Income		55,845,405
Reliefs:		
Earned Income	839,198	
Wife	266,272	
Child	1,445,354	
Handicapped Brother/Sister	9,961	
Parents	732,607	
CPF	5,616,600	
CPF Cash Top-Up	6,935	
Life Assurance	100,055	
Course Fees	79,343	
Delivery and Hospitalisation Expenses	92	
Grandparent Care-Giver	24,618	
Foreign Maid Levy	246,178	
NSmen	531,085	
Supplementary Retirement Scheme	174,616	10,072,914
Chargeable Income		45,772,491
Gross Tax		3,878,743
Tax Set-Off:		
Dividends Set-Off	347,839	
Other Tax Deducted at Source	2,157	
Non-Resident Relief (S40)	741	
Double Taxation Relief/Tax Credit	857	
Tax Remitted	2,416	
Tax Rebate	0	
Commonwealth Tax Relief/Other Set-Off	12,521	366,531
Net Tax Assessed		3,512,212

## APPENDIX 7

## ASSESSABLE INCOME OF COMPANIES BY INCOME TYPE AS AT 31 MARCH 2006

	Year of Assessment 2004	
	Taxable Group <sup>1</sup> S\$'000	Non-Taxable Group S\$'000
Trade Income	33,804,780	(23,663,208)
Rents/Net Annual Value	333,071	100,829
Dividends	1,532,083	1,414,911
Interest	495,387	104,105
Royalties	14,597	3,180
Other Types	26,783	13,481
<b>Total Income</b>	<b>36,206,700</b>	<b>(22,026,703)</b>
Less: Gifts to Approved Institutions	19,524	61,064
<b>Assessable Income</b>	<b>36,187,176</b>	<b>(22,087,766)</b>
Number of Companies Assessed	29,360	77,484

	Year of Assessment 2005	
	Taxable Group <sup>1</sup> S\$'000	Non-Taxable Group S\$'000
Assessable Income	39,787,055	(9,743,773)
Number of Companies Assessed	27,374	76,253

As at 31 March 2006, as the majority of assessments for Year of Assessment 2005 are estimated, details by income types are not meaningful. Breakdown by income types will be tabulated in the next report.

<sup>1</sup> Taxable Group means those with tax payable after allowing tax set-offs.

## APPENDIX 8

### TAXABLE COMPANIES BY INCOME GROUP

#### ASSESSMENTS AS AT 31 MARCH 2006 FOR THE YEAR OF ASSESSMENT 2005

Assessed Income Group S\$	No. of Companies	Assessable Income S\$'000	Net Tax Assessed S\$'000
10,000 & below	8,597	26,053	5,168
10,001 - 20,000	2,760	40,369	7,995
20,001 - 30,000	1,908	47,152	9,338
30,001 - 40,000	1,279	44,766	8,877
40,001 - 60,000	1,932	93,296	18,441
60,001 - 80,000	854	59,537	11,688
80,001 - 100,000	678	61,914	12,157
100,001 - 150,000	1,267	158,524	31,146
150,001 - 200,000	796	140,124	27,574
200,001 - 300,000	1,176	291,576	57,052
300,001 - 400,000	788	274,432	53,425
400,001 - 500,000	575	257,913	50,037
500,001 - 1,000,000	1,523	1,083,976	211,420
1,000,001 - 2,000,000	1,202	1,716,611	333,666
2,000,001 - 3,000,000	507	1,261,177	242,387
3,000,001 - 4,000,000	301	1,052,851	200,393
4,000,001 - 5,000,000	194	866,090	164,254
5,000,001 & above	1,037	32,310,693	5,394,031
<b>Total</b>	<b>27,374</b>	<b>39,787,055</b>	<b>6,839,049</b>

## APPENDIX 9

## TAXABLE COMPANIES BY ECONOMIC SECTOR

## ASSESSMENTS AS AT 31 MARCH 2006 FOR THE YEAR OF ASSESSMENT 2005

	No. of Companies	Assessable Income S\$'000	Net Tax Assessed %
Agriculture & Fishing	43	17,002	0.0%
Mining & Quarrying	8	2,758	0.0%
Manufacturing	2,949	7,898,577	20.5%
Utilities	64	657,867	1.9%
Construction	1,742	450,029	1.3%
Wholesale & Retail Trade	9,430	9,478,344	23.0%
Hotels & Restaurants	391	289,983	0.8%
Transport & Communications	2,704	4,406,298	12.8%
Financial	3,299	12,358,275	27.7%
Real Estate & Business Activities	5,250	3,635,895	10.1%
Others	1,494	592,027	1.7%
<b>Total</b>	<b>27,374</b>	<b>39,787,055</b>	<b>100.0%</b>

## APPENDIX 10

## PROPERTY TAX BY PROPERTY TYPE

	FY2003/04		FY2004/05		FY2005/06	
	No. of Cases	S\$'000	No. of Cases	S\$'000	No. of Cases	S\$'000
HDB	793,949	32,382	800,298	51,325	<b>808,771</b>	<b>72,694</b>
Residential	216,809	269,401	229,047	287,125	<b>237,522</b>	<b>309,703</b>
Commercial	64,549	282,671	65,433	500,220	<b>66,169</b>	<b>512,972</b>
Industrial	26,443	324,610	27,183	441,624	<b>27,613</b>	<b>459,622</b>
Others	3,901	186,192	3,633	228,301	<b>3,588</b>	<b>251,267</b>
<b>Total</b>	<b>1,105,651</b>	<b>1,095,256</b>	<b>1,125,594</b>	<b>1,508,595</b>	<b>1,143,663</b>	<b>1,606,258</b>

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

## APPENDIX 11

## GST BY ECONOMIC SECTOR AS AT 31 MARCH 2006

	No. of Traders	Net GST Contribution %
Agriculture & Fishing	103	0.2%
Mining & Quarrying	20	0.1%
Manufacturing	7,803	0.9%
Utilities	166	6.8%
Construction	5,552	9.3%
Wholesale & Retail Trade	30,158	43.7%
Hotels & Restaurants	1,304	3.7%
Transport & Communications	5,980	7.4%
Financial	2,879	6.9%
Real Estate & Business Activities	8,525	11.0%
Others	3,456	10.0%
<b>Total</b>	<b>65,946</b>	<b>100.0%</b>

## APPENDIX 12

### STAMP DUTY ASSESSED

Instruments	FY2003/04 S\$'000	FY2004/05 S\$'000	FY2005/06 S\$'000
Sales & Purchase Agreement	529,842	666,087	<b>739,369</b>
Lease Agreement	175,261	100,699	<b>196,469</b>
Mortgage Agreement	34,954	29,155	<b>30,597</b>
Share Transfer	23,784	22,675	<b>26,414</b>
Others	1,623	689	<b>411</b>
<b>Total</b>	<b>765,464</b>	<b>819,305</b>	<b>993,260</b>

## APPENDIX 13

### BETTING DUTY

	FY2003/04 S\$'000	FY2004/05 S\$'000	FY2005/06 S\$'000
4 Digit Numbers	931,755	906,322	<b>952,261</b>
Horse Racing	180,839	168,838	<b>83,825</b>
Toto	117,865	124,359	<b>128,401</b>
Singapore Sweep	15,480	17,329	<b>15,794</b>
Football	31,372	39,534	<b>32,848</b>
ScratchIT*	NA	13,307	<b>9,117</b>
<b>Total</b>	<b>1,277,311</b>	<b>1,269,689</b>	<b>1,222,246</b>

\* Launched on 30.11.04

## APPENDIX 14

## PRIVATE LOTTERIES DUTY

	FY2003/04 S\$'000	FY2004/05 S\$'000	FY2005/06 S\$'000
Fruit Machines	246,172	263,700	<b>277,675</b>
Tombola	629	631	<b>658</b>
Other Games of Chance	23	11	<b>7</b>
<b>Total</b>	<b>246,824</b>	<b>264,342</b>	<b>278,340</b>

## APPENDIX 15

## ESTATE DUTY ASSESSED

	FY2003/04	FY2004/05	FY2005/06
Number of cases	1,569	1,360	<b>1,390</b>
Duty assessed (S\$'000)	61,641	62,509	<b>59,338</b>

## APPENDIX 16

## COMPLIANCE IN PAYMENT AND RETURN

## TAX ARREARS

	As at 31.3.04 S\$'000	As at 31.3.05 S\$'000	As at 31.3.06 S\$'000
<b>Income Tax Arrears arising in:</b>			
Previous Financial Years	991,555	872,533	<b>948,568</b>
Current Financial Year	155,902	233,448	<b>158,844</b>
<b>Total Arrears</b>	<b>1,147,457</b>	<b>1,105,981</b>	<b>1,107,412</b>
<b>Property Tax Arrears arising in:</b>			
Previous Financial Years	26,246	35,081	<b>25,623</b>
Current Financial Year	39,303	48,605	<b>35,402</b>
<b>Total Arrears</b>	<b>65,549</b>	<b>83,686</b>	<b>61,025</b>
<b>Goods &amp; Services Tax Arrears arising in:</b>			
Previous Financial Years	283,049	273,099	<b>298,476</b>
Current Financial Year	69,170	78,222	<b>65,898</b>
<b>Total Arrears</b>	<b>352,219</b>	<b>351,321</b>	<b>364,374</b>
<b>Grand Total</b>	<b>1,565,225</b>	<b>1,540,988</b>	<b>1,532,811</b>

## APPENDIX 17

## SUBMISSIONS OF TAX RETURNS

	As at 31.3.04 Year of Assessment 2003	As at 31.3.05 Year of Assessment 2004	As at 31.3.06 Year of Assessment 2005
<b>Individual Income Tax</b>			
Returns Issued	1,383,466	1,314,924	<b>1,533,200</b>
Returns Received	1,326,564	1,266,995	<b>1,481,356</b>
Percentage	95.9%	96.4%	<b>96.6%</b>
Internet Filing (by individuals)	810,409	881,142	<b>785,313</b>
Telephone Filing (by individuals)	103,131	96,673	<b>85,275</b>
<b>Corporate Income Tax</b>			
Returns Issued	101,811	98,234	<b>104,598</b>
Returns Received	70,831	67,840	<b>69,877</b>
Percentage	69.6%	69.1%	<b>66.8%</b>
<b>Goods &amp; Services Tax</b>			
Returns Issued	249,452	254,476	<b>264,166</b>
Returns Received	240,965	244,132	<b>247,558</b>
Percentage	96.6%	95.9%	<b>93.7%</b>

APPENDIX 18

SERVICE STANDARDS

SERVICE LEVELS

	FY2003/04		FY2004/05		FY2005/06	
	Target	Achieved	Target	Achieved	Target	Achieved
Answer telephone calls within 2 minutes	75%	88%	75%	74%	<b>75%</b>	<b>71%</b>
Respond to correspondence within 3 weeks	80%	85%	80%	86%	<b>80%</b>	<b>90%</b>
Attend to taxpayers within 20 minutes	80%	89%	80%	86%	<b>80%</b>	<b>81%</b>
Process refunds within 24 days <sup>1</sup>	100%	99%	100%	100%	<b>100%</b>	<b>97%</b>

<sup>1</sup> The service standard for refunds was 30 days for FY2003/04.

## APPENDIX 19

## RATES TABLES

## TAX RATES TABLES

Individual Income Tax Year of Assessment 2006		
Chargeable Income (S\$)		Tax Rate
From	To	
0	20,000	0%
20,001	30,000	3.75%
30,001	40,000	5.75%
40,001	80,000	8.75%
80,001	160,000	14.50%
160,001	320,000	18%
	> 320,000	21%

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%

From Year of Assessment 2002, a partial tax exemption is given up to S\$100,000 of a 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 first S\$90,000 chargeable income

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

The tax rate for owner-occupied residential properties is 4%.

Goods & Services Tax	
Effective from	Tax Rate
1 April 1994	3%
1 January 2003	4%
1 January 2004	5%

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
Football	1 June 2001	25% on net collection

Estate Duty	
Effective from	Rate of Duty
28 February 1996	First S\$12 million: 5% Subsequent: 10%

Estate duty is payable after the exemption of

- (i) Dwelling houses - up to S\$9 million.
- (ii) All other assets (including CPF balance) - up to S\$600,000.  
(If CPF balance exceeds S\$600,000, the excess is exempted)

Stamp Duty			
Document	Effective from	Rate of Duty	
<b>On Sale &amp; Purchase or Gift of Immovable Property</b>	29 February 1996	Purchase price or market value, whichever is higher - <ul style="list-style-type: none"> <li>• Every S\$100 or part thereof of the first S\$180,000</li> <li>• Every S\$100 or part thereof of the next S\$180,000</li> <li>• Thereafter, every S\$100 or part thereof</li> </ul>	S\$1 S\$2 S\$3
<b>On Mortgage of Immovable Property or Stocks &amp; Shares</b>	29 February 1996	Amount of facilities granted - Every S\$1,000 or part thereof	S\$4 (maximum of S\$500)
<b>On Tenancy/Lease of Immovable Property</b>	1 April 2003	(a) Where Average Annual Rent and Other Consideration calculated for a whole year does not exceed S\$1,000  (b) Where Average Annual Rent and Other Consideration calculated for a whole year exceed S\$1,000 <ul style="list-style-type: none"> <li>• Lease term not exceeding 1 year; Every S\$250 or part thereof of annual rent</li> <li>• Lease term exceeding 1 year but not exceeding 3 years; Every S\$250 or part thereof of annual rent</li> <li>• Lease term exceeding 3 years or any indefinite term Every S\$250 or part thereof of annual rent</li> </ul>	Exempt  S\$1 S\$2 S\$4
<b>On Transfer or Gift of Shares</b>	1 April 1980	Purchase price or net asset value of the share, whichever is higher - Every S\$100 or part thereof	S\$0.20