

Annex B: Support Measures for Companies

Companies may be eligible for the following support measures:

CIT Rebate and CIT Rebate Cash Grant

- Eligible companies will receive a 50% CIT Rebate of the corporate tax payable for YA 2026.
- Active companies that employed at least one local employee in 2025 will receive a CIT Rebate Cash Grant of \$2,000.
- The total maximum benefit of the CIT Rebate and CIT Rebate Cash Grant that a company may receive for YA 2026 is \$40,000.
- Find out more at go.gov.sg/iras-citrebate.

SME Cash Grant 2026

- Eligible SMEs will receive up to \$2,500.
- No application is required. Eligible businesses will be automatically assessed by IRAS based on its records.
- Find out more at go.gov.sg/smecg.

Looking Ahead

Enterprise Innovation Scheme (EIS)

The EIS will be expanded to include qualifying AI expenditure for YA 2027 and YA 2028.

- Businesses may claim 400% tax deductions on up to \$50,000 of qualifying AI expenditure per YA.
- Qualifying AI expenditure refers to expenditure incurred on the subscription to, or licensing from another person of, an AI system; or the subscription to, or acquisition or licensing from another person of, a qualifying AI business service.
- Find out more about what constitutes qualifying AI expenditure and the applicable exclusions at go.gov.sg/iras-eis.