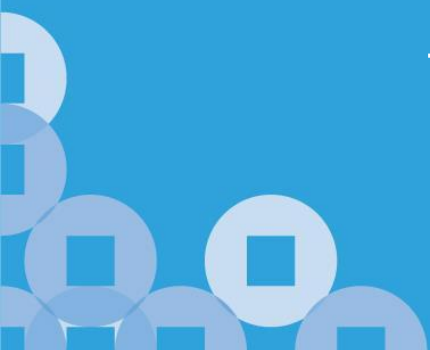




INLAND REVENUE
AUTHORITY
OF SINGAPORE

Tax Changes for YA 2018



1. Personal Income Tax Relief Cap

From YA 2018, the total amount of personal income tax reliefs which you can be allowed is subject to an overall relief cap of \$80,000 per YA.

You should continue to claim the personal reliefs if you have met the qualifying conditions. If the total amount of reliefs claimed exceeds the relief cap, the tax reliefs will be capped at \$80,000.

2. Removal of tax concession on home leave passages for expatriate employees

The tax concession of taxing only 20% of the value of home leave passages for expatriate employees will be removed with effect from YA 2018.

Title of User Guide

Contact Information

For enquiries on this user guide, please call 1800 356 8300 or email taxqueries@iras.gov.sg

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