



¹ Includes routine support services as listed in Annex C of the e-Tax Guide "[Transfer Pricing Guidelines](#)" (PDF, 1.4MB).

² For more information on cost-pooling, please refer to Paragraph 14.34 onwards on Page 126 of the e-Tax Guide "[Transfer Pricing Guidelines](#)" (PDF, 1.4MB).

³ DTAs such as Australia*, Pakistan, Republic of Korea[#], Sweden and Taiwan.

**With effect from 1 May 2018, the income derived by a non-individual (e.g. company) tax resident in Australia from the provision of services in Singapore through employees or other personnel engaged by the non-individual would be considered as profits of an enterprise and Articles 4 and 5 would be the applicable articles. Consequently, the service income will only be subject to tax in Singapore if the provision of services constitutes a PE in Singapore under the provisions of Article 4 of the Singapore-Australia DTA. This means that no withholding tax is applicable on the service income if there is no PE in Singapore. For more information, please refer to footnote 1 of Article 2 of the [DTA](#) (PDF, 479KB) which documents the mutual agreement reached by the competent authorities of Singapore and Australia.*

#This refers to the DTA with Republic of Korea ("ROK") signed 6 November 1979. There is a revised DTA with

ROK signed on 13 May 2019 and effective from 1 January 2020. Under the [revised DTA](#) (PDF, 661KB), profits derived by an enterprise from the performance of professional services and other activities of an independent

character fall under the Business Profits Article. This means that the service income will only be subject to tax

in Singapore if the services are performed through a PE in Singapore.