



¹ Includes routine support services as listed in Annex C of the e-Tax Guide "[Transfer Pricing Guidelines](#)" (1.46MB).

² For more information on cost-pooling, please refer to Paragraph 12.28 onwards on Page 108 of the e-Tax Guide "[Transfer Pricing Guidelines](#)" (1.46MB).

³ DTAs such as Australia*, Pakistan, South 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](#) which documents the mutual agreement reached by the competent authorities of Singapore and Australia.*