

appendices

TAX COLLECTION

- 112 [appendix 1](#)
 - 113 [appendix 2](#)
 - 114 [appendix 3](#)
- Total Government Operating Revenue and Inland Revenue Authority of Singapore's Collection
 - Inland Revenue Authority of Singapore's Collection by Tax Type
 - Tax and Penalty Arising from Audit and Investigation

PROFILE OF TAXPAYERS

- 115 [appendix 4](#)
 - 116 [appendix 5](#)
 - 117 [appendix 6](#)
 - 118 [appendix 7](#)
 - 119 [appendix 8](#)
 - 120 [appendix 9](#)
 - 121 [appendix 10](#)
 - 122 [appendix 11](#)
 - 123 [appendix 12](#)
 - 124 [appendix 13](#)
 - 125 [appendix 14](#)
 - 125 [appendix 15](#)
- Assessable Income of Individuals by Income Type
 - As at 31 March 2008 for the Year of Assessment 2007
 - Taxable Individuals by Income Group
 - Assessments as at 31 March 2008 for the Year of Assessment 2007
 - Reliefs and Allowances for Taxable Individuals
 - Assessments as at 31 March 2008 for the Year of Assessment 2007
 - Assessable Income of Companies by Income Type as at 31 March 2008
 - Taxable Companies by Income Group
 - Assessments as at 31 March 2008 for the Year of Assessment 2007
 - Taxable Companies by Economic Sector
 - Assessments as at 31 March 2008 for the Year of Assessment 2007
 - Property Tax by Property Type
 - GST by Economic Sector for Financial Year 2007/08
 - Stamp Duty Assessed
 - Betting Duty
 - Private Lotteries Duty
 - Estate Duty Assessed

COMPLIANCE IN PAYMENT AND RETURN

- 126 [appendix 16](#)
 - 127 [appendix 17](#)
- Tax Arrears
 - Submission of Tax Returns

SERVICE STANDARD

- 128 [appendix 18](#)
- Service Levels

RATES TABLE

- 129 [appendix 19](#)
- Tax Rates Tables



appendix 1

TAX COLLECTION

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

	FY2005/06 S\$'000	FY2006/07 S\$'000	FY2007/08 S\$'000
Total Government Operating Revenue ¹	28,171,038	31,288,879	40,374,770
Inland Revenue Authority of Singapore's Collection	19,861,076	22,863,337	29,112,603
Percentage	70.5%	73.1%	72.1%

¹ Total Government Operating Revenue excludes investment income.

appendix 2

INLAND REVENUE AUTHORITY OF SINGAPORE'S COLLECTION BY TAX TYPE

Tax Type	FY2005/06 S\$'000	FY2006/07 S\$'000	FY2007/08 S\$'000
Income Tax			
- Corporate Income Tax	7,340,767	8,476,655	9,273,070
- Individual Income Tax	3,428,132	3,745,458	4,550,289
- Withholding Tax	898,432	963,982	1,150,270
Goods and Services Tax	3,816,618	3,978,553	6,166,601
Stamp Duty	966,677	2,015,038	3,676,667
Property Tax	1,829,177	2,014,471	2,428,533
Betting & Sweepstake Duties	1,222,246	1,281,912	1,378,012
Private Lotteries Duty	278,340	289,237	335,479
Estate Duty	80,687	98,031	153,682
Total	19,861,076	22,863,337	29,112,603



appendix 3

TAX AND PENALTY ARISING FROM AUDIT AND INVESTIGATION

	FY2005/06		FY2006/07		FY2007/08	
	No. of Cases	S\$'000	No. of Cases	S\$'000	No. of Cases	S\$'000
Audit						
- Income Tax	4,384	61,386	3,737	62,868	3,405	47,478
- GST	1,599	76,233	1,688	51,594	3,097	87,373
Investigation	92	32,412	96	20,712	121	16,175

appendix 4

PROFILE OF TAXPAYERS

ASSESSABLE INCOME OF INDIVIDUALS BY INCOME TYPE
AS AT 31 MARCH 2008 FOR THE YEAR OF ASSESSMENT 2007

	Total S\$'000	Taxable Group* S\$'000	Non-Taxable Group S\$'000
Income from Trade and Profession	4,934,380	4,099,679	834,701
Employment Income	74,628,627	62,822,210	11,806,417
Rents / Net Annual Value	1,138,316	900,248	238,068
Dividends	3,178,311	1,620,935	1,557,376
Interest	69,582	50,404	19,178
Royalties	3,419	2,820	599
Other Types	772,173	687,723	84,450
Total Income	84,724,808	70,184,019	14,540,789
Less: Gifts to Approved Institutions	282,038	198,205	83,833
Assessable Income	84,442,770	69,985,814	14,456,956
Number of Individuals Assessed**	1,522,175	856,833	665,342

* Taxable Group means those with tax payable after allowing rebates and tax set-offs.

** The figure includes 81,540 tax clearance cases for non-citizens.



appendix 5

TAXABLE INDIVIDUALS BY INCOME GROUP
ASSESSMENTS AS AT 31 MARCH 2008 FOR THE YEAR OF ASSESSMENT 2007

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	-	26,211	-	158,385	-	24,388
20,001 – 25,000	23,468	1,182	546,739	26,404	1,562	4,221
25,001 – 30,000	62,308	797	1,739,207	21,869	7,454	3,492
30,001 – 40,000	181,335	1,020	6,329,303	35,243	42,315	5,624
40,001 – 50,000	137,923	661	6,166,502	29,582	69,008	4,717
50,001 – 60,000	93,415	439	5,107,442	23,928	86,955	3,800
60,001 – 70,000	63,957	356	4,136,170	23,046	96,544	3,585
70,001 – 80,000	47,094	234	3,521,549	17,464	103,591	2,699
80,001 – 100,000	61,335	384	5,461,919	34,409	200,927	5,385
100,001 – 150,000	71,672	432	8,660,350	51,916	482,377	7,962
150,001 – 200,000	30,336	194	5,221,035	33,108	411,572	4,982
200,001 – 300,000	26,363	152	6,368,488	36,587	648,857	5,412
300,001 – 400,000	10,874	62	3,727,723	21,088	449,158	3,177
400,001 – 500,000	4,930	28	2,193,707	12,146	295,824	1,882
500,001 – 1,000,000	6,879	41	4,617,037	26,938	696,999	3,759
1,000,001 & above	2,725	26	5,561,253	75,273	887,801	12,292
Total	824,614	32,219	69,358,426	627,387	4,480,946	97,378

appendix 6

RELIEFS AND ALLOWANCES FOR TAXABLE INDIVIDUALS
ASSESSMENTS AS AT 31 MARCH 2008 FOR THE YEAR OF ASSESSMENT 2007

	S\$'000	S\$'000
Assessable Income		69,985,814
Reliefs:		
Earned Income	1,013,588	
Wife	333,083	
Child	1,816,954	
Handicapped Brother / Sister	11,353	
Parent	944,855	
CPF	6,057,227	
CPF Cash Top-Up	13,761	
Life Assurance	107,976	
Course Fees	88,226	
Grandparent Caregiver	51,417	
Foreign Maid Levy	243,745	
NSmen	621,895	
Supplementary Retirement Scheme	211,934	11,516,014
Chargeable Income		58,469,800
Gross Tax		4,918,228
Tax Set-Off:		
Dividends Set-Off	314,289	
Other Tax Deducted at Source	1,765	
Non Resident Relief (S40)	586	
Double Taxation Relief / Tax Credit	691	
Tax Remitted	1,934	
Parenthood Tax Rebate / Other Set-Off	20,639	339,904
Net Tax Assessed		4,578,324



appendix 7

ASSESSABLE INCOME OF COMPANIES BY INCOME TYPE AS AT 31 MARCH 2008

	YEAR OF ASSESSMENT 2006	
	Taxable Group ¹ S\$'000	Non-Taxable Group S\$'000
Trade Income	47,156,725	(23,208,496)
Rent / Net Annual Value	304,301	99,198
Dividends	983,470	733,792
Interest	757,820	170,938
Royalties	27,594	2,181
Other Types	29,839	15,937
Total Income	49,259,749	(22,186,450)
Less: Gifts to Approved Institutions	28,526	63,207
Assessable Income	49,231,223	(22,249,657)
Number of Companies Assessed	32,032	82,535
	YEAR OF ASSESSMENT 2007	
	Taxable Group ¹ S\$'000	Non-Taxable Group S\$'000
Assessable Income	56,375,490	(8,198,069)
Number of Companies Assessed	34,053	77,819

As at 31 March 2008, as the majority of assessments for Year of Assessment 2007 are estimated, details by income types are not meaningful. Breakdown by income types will be tabulated in the next report.

¹ Taxable Group means those with tax payable after allowing tax set-offs.

appendix 8

TAXABLE COMPANIES BY INCOME GROUP
ASSESSMENTS AS AT 31 MARCH 2008 FOR THE YEAR OF ASSESSMENT 2007

Assessed Income Group (\$)	No. of Companies	Assessable Income S\$'000	Net Tax Assessed S\$'000
10,000 & below	9,390	29,380	5,833
10,001 – 20,000	3,258	47,764	9,491
20,001 – 30,000	2,359	58,939	11,714
30,001 – 40,000	1,943	67,650	13,423
40,001 – 60,000	2,558	122,520	24,260
60,001 – 80,000	1,184	82,206	16,227
80,001 – 100,000	993	89,492	17,649
100,001 – 150,000	1,659	204,597	40,661
150,001 – 200,000	1,205	209,629	41,540
200,001 – 300,000	1,530	376,801	74,427
300,001 – 400,000	1,037	359,010	70,655
400,001 – 500,000	738	329,781	65,331
500,001 – 1,000,000	1,931	1,381,148	272,510
1,000,001 – 2,000,000	1,517	2,149,103	420,582
2,000,001 – 3,000,000	703	1,720,094	333,888
3,000,001 – 4,000,000	381	1,325,030	254,985
4,000,001 – 5,000,000	259	1,154,284	222,803
5,000,001 & above	1,408	46,668,061	7,500,584
Total	34,053	56,375,490	9,396,563



appendix 9

TAXABLE COMPANIES BY ECONOMIC SECTOR
ASSESSMENTS AS AT 31 MARCH 2008 FOR THE YEAR OF ASSESSMENT 2007

	No. of Companies	Assessable Income S\$'000	Net Tax Assessed S\$'000
Agriculture & Fishing	24	5,086	1,017
Mining & Quarrying	4	366	73
Manufacturing	2,995	10,833,396	1,582,445
Utilities	76	842,339	168,393
Construction	2,072	537,159	106,129
Wholesale & Retail Trade	11,666	15,097,037	2,475,938
Hotels & Restaurants	609	659,958	131,991
Transport & Communications	3,477	5,263,900	1,041,957
Financial	3,758	17,507,425	2,833,853
Real Estate & Business Activities	7,388	5,029,850	936,057
Others	1,984	598,975	118,710
Total	34,053	56,375,490	9,396,563

appendix 10

PROPERTY TAX BY PROPERTY TYPE

	FY2005/06		FY2006/07		FY2007/08	
	No. of cases	S\$'000	No. of cases	S\$'000	No. of cases	S\$'000
HDB	808,771	72,694	814,123	82,073	821,545	86,083
Residential	237,522	309,703	240,652	310,829	240,525	376,615
Commercial	66,169	512,972	66,186	565,779	66,360	763,990
Industrial	27,613	459,622	28,174	474,975	29,108	473,459
Others	3,588	251,267	4,122	312,575	4,206	451,938
Total	1,143,663	1,606,258	1,153,257	1,746,231	1,161,745	2,152,084

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



appendix 11

GST BY ECONOMIC SECTOR FOR FINANCIAL YEAR 2007/08

	No. of Traders	Net GST Contribution (%)
Agriculture & Fishing	67	0.1%
Mining & Quarrying	19	-0.1%
Manufacturing	7,957	-5.9%
Utilities	225	7.5%
Construction	6,338	10.4%
Wholesale & Retail Trade	32,399	42.8%
Hotels & Restaurants	1,773	4.1%
Transport & Communications	6,795	9.4%
Financial	3,243	-1.8%
Real Estate & Business Activities	10,371	14.4%
Others	4,406	19.1%
Total	73,593	100.0%

appendix 12

STAMP DUTY ASSESSED

Instruments	FY2005/06 S\$'000	FY2006/07 S\$'000	FY2007/08 S\$'000
Sales & Purchase Agreement	739,369	1,738,252	3,361,255
Lease Agreement	196,469	234,897	337,603
Mortgage Agreement	30,597	30,737	35,242
Share Transfer	26,414	39,781	65,545
Others	411	2,821	1,690
Total	993,260	2,046,488	3,801,335



appendix 13

BETTING DUTY

	FY2005/06 \$'000	FY2006/07 S\$'000	FY2007/08 S\$'000
4 Digit Numbers	952,261	1,004,424	1,074,239
Horse Racing	83,825	87,902	97,248
Toto	128,401	127,482	151,879
Singapore Sweep	15,794	14,576	12,556
Football	32,848	47,077	41,928
ScratchIT ¹	9,117	N.A.	N.A.
Poker Tournament ²	N.A.	451	162
Total	1,222,246	1,281,461	1,378,012

¹ Launched on 30 November 2004 and terminated on 31 July 2005

² Held from 12 November 2006 to 18 November 2006

appendix 14

PRIVATE LOTTERIES DUTY

	FY2005/06 S\$'000	FY2006/07 S\$'000	FY2007/08 S\$'000
Fruit Machines	277,675	288,772	335,008
Tombola	658	432	462
Other Games of Chance	7	32	9
Total	278,340	289,237	335,479

appendix 15

ESTATE DUTY ASSESSED

	FY2005/06 S\$'000	FY2006/07 S\$'000	FY2007/08 S\$'000
Number of cases	1,390	1,301	1,382
Duty assessed	59,338	105,002	539,342



appendix 16

COMPLIANCE IN PAYMENT AND RETURN

TAX ARREARS¹

	As at 31.3.06 S\$'000	As at 31.3.07 S\$'000	As at 31.3.08 S\$'000
Income Tax Arrears arising in:			
Previous Financial Years	488,633	492,029	431,560
Current Financial Year	158,844	213,742	205,869
Total Arrears	647,477	705,771	637,429
Property Tax Arrears arising in:			
Previous Financial Years	22,757	22,412	17,627
Current Financial Year	35,402	55,620	44,960
Total Arrears	58,159	78,032	62,587
Goods & Services Tax Arrears arising in:			
Previous Financial Years	153,483	116,432	111,214
Current Financial Year	65,898	163,705	81,321
Total Arrears	219,381	280,137	192,535
Grand Total	925,017	1,063,940	892,551

¹ The tax arrears exclude inactive arrears. Inactive arrears are those where all enforcement actions appropriate to these cases had been applied but tax recovery has not been successful. These cases include individuals who are bankrupt or deceased; and companies which were struck off, ceased registration, dissolved, in receivership, liquidated or under judicial management.

appendix 17

SUBMISSION OF TAX RETURNS

	As at 31.3.06 Year of Assessment 2005	As at 31.3.07 Year of Assessment 2006	As at 31.3.08 Year of Assessment 2007
Individual Income Tax			
- Returns Issued	1,533,200	1,469,742	1,510,020
- Returns Received	1,481,356	1,419,201	1,462,017
- Percentage	96.6%	96.6%	96.8%
- Internet Filing (by individuals)	785,313	850,821	951,551
- Telephone Filing (by individuals)	85,275	65,076	50,763
Corporate Income Tax			
- Returns Issued	104,598	112,720	119,555
- Returns Received	69,877	79,200	88,592
- Percentage	66.8%	70.3%	74.1%
	As at 31.3.06	As at 31.3.07	As at 31.3.08
Goods & Services Tax			
- Returns Issued	264,166	261,427	274,025
- Returns Received	247,558	251,148	267,105
- Percentage	93.7%	96.1%	97.5%



appendix 18

SERVICE STANDARDS

SERVICE LEVELS

	FY2005/06		FY2006/07		FY2007/08	
	Target	Achieved	Target	Achieved	Target	Achieved
Answer telephone calls within 2 minutes	75%	71%	75%	72%	75%	79%
Respond to correspondence within 3 weeks	80%	90%	80%	85%	80%	83%
Attend to taxpayers within 20 minutes	80%	81%	80%	79%	80%	87%
Emails replied within 5 working days	80%	83%	80%	86%	80%	94%
Process refunds within 30 days	100%	97%	100%	96%	100%	100%

appendix 19

RATES TABLE

TAX RATES TABLE

Individual Income Tax From Year of Assessment 2007

Chargeable Income (S\$)		Tax Rate
From	To	
0	20,000	0%
20,001	30,000	3.50%
30,001	40,000	5.50%
40,001	80,000	8.50%
80,001	160,000	14%
160,001	320,000	17%
> 320,000		20%

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%
Year of Assessment 2008	18.0%

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 next 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%
1 July 2007	7%

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 \$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	
On Sale & Purchase or Gift of Immovable Property	29 February 1996	Purchase price or market value, whichever is higher - <ul style="list-style-type: none"> • Every S\$100 or part thereof of the first S\$180,000 • Every S\$100 or part thereof of the next S\$180,000 • Thereafter, every S\$100 or part thereof 	S\$1 S\$2 S\$3
On Mortgage of Immovable Property or Stocks & Shares	29 February 1996	Amount of facilities granted - Every S\$1,000 or part thereof	S\$4 (maximum of S\$500)
On Tenancy / Lease of Immovable Property	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"> • Lease term not exceeding 1 year; Every S\$250 or part thereof of annual rent • Lease term exceeding 1 year but not exceeding 3 years; Every S\$250 or part thereof of annual rent • Lease term exceeding 3 years or any indefinite term; Every S\$250 or part thereof of annual rent 	Exempt S\$1 S\$2 S\$4
On Transfer or Gift of Shares	1 April 1980	Purchase price or net asset value of the share, whichever is higher - Every S\$100 or part thereof	S\$0.20





