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# APPENDIX 1

## TAX COLLECTION

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

	FY2004/05 S\$'000	FY2005/06 S\$'000	FY2006/07 S\$'000
Total Government Operating Revenue <sup>1</sup>	27,469,403	28,171,038	<b>31,288,879</b>
Inland Revenue Authority of Singapore's Collection	17,947,938	19,861,076	<b>22,863,337</b>
Percentage	65.3%	70.5%	<b>73.1%</b>

<sup>1</sup> Total Government Operating Revenue excludes investment income.

# APPENDIX 2

## INLAND REVENUE AUTHORITY OF SINGAPORE'S COLLECTION BY TAX TYPE

Tax Type	FY2004/05 S\$'000	FY2005/06 S\$'000	FY2006/07 S\$'000
Corporate Income Tax	6,108,599	7,340,767	<b>8,476,655</b>
Individual Income Tax	3,959,460	4,326,564	<b>4,709,440</b>
Goods and Services Tax	3,471,884	3,816,618	<b>3,978,553</b>
Stamp Duty	815,369	966,677	<b>2,015,038</b>
Property Tax	1,701,983	1,829,177	<b>2,014,471</b>
Betting & Sweepstake Duties	1,269,689	1,222,246	<b>1,281,912</b>
Private Lotteries Duty	264,342	278,340	<b>289,237</b>
Estate Duty	356,612	80,687	<b>98,031</b>
Total	17,947,938	19,861,076	<b>22,863,337</b>

# APPENDIX 3

## TAX AND PENALTY ARISING FROM AUDIT AND INVESTIGATION

	FY2004/05		FY2005/06		FY2006/07	
	No. of Cases	S\$'000	No. of Cases	S\$'000	No. of Cases	S\$'000
Audit						
- Income Tax	4,303	115,383	4,384	61,386	<b>3,737</b>	<b>62,868</b>
- GST <sup>1</sup>	2,820	117,030	1,599	76,233	<b>1,688</b>	<b>51,594</b>
Investigation	83	22,418	92	32,412	<b>96</b>	<b>20,712</b>

<sup>1</sup> From FY2004/05, GST refund review cases will no longer be included in the GST audit figure.

# APPENDIX 4

## PROFILE OF TAXPAYERS

### ASSESSABLE INCOME OF INDIVIDUALS BY INCOME TYPE AS AT 31 MARCH 2007 FOR THE YEAR OF ASSESSMENT 2006

	Total S\$'000	Taxable Group <sup>1</sup> S\$'000	Non-Taxable Group S\$'000
Income from Trade and Profession	4,259,693	3,460,177	799,516
Employment Income	65,932,248	54,400,434	11,531,814
Rent / Net Annual Value	1,095,922	840,283	255,639
Dividends	3,285,138	1,700,378	1,584,761
Interest	67,236	44,413	22,823
Royalties	3,642	2,872	771
Other Types	836,424	743,469	92,955
Total Income	75,480,305	61,192,026	14,288,278
Less: Gifts to Approved Institutions	323,978	180,755	143,223
Assessable Income	75,156,326	61,011,271	14,145,055
Number of Individuals Assessed <sup>2</sup>	1,461,040	769,599	691,441

<sup>1</sup> Taxable Group means those with tax payable after allowing rebates and tax set-offs.

<sup>2</sup> The figure includes 76,289 tax clearance cases for non-citizens.

# APPENDIX 5

## TAXABLE INDIVIDUALS BY INCOME GROUP ASSESSMENTS AS AT 31 MARCH 2007 FOR THE YEAR OF ASSESSMENT 2006

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 and below	-	19,449	-	119,620	-	18,410
20,001 - 25,000	21,021	938	490,053	20,930	1,493	3,308
25,001 - 30,000	58,653	681	1,638,475	18,541	7,185	2,935
30,001 - 40,000	170,071	840	5,927,187	28,989	41,682	4,737
40,001 - 50,000	124,543	589	5,567,584	26,413	65,286	4,237
50,001 - 60,000	84,822	419	4,638,403	23,063	81,562	3,675
60,001 - 70,000	57,449	252	3,714,427	16,327	87,811	2,534
70,001 - 80,000	42,277	250	3,160,217	18,693	93,295	2,930
80,001 - 100,000	53,836	305	4,796,122	27,336	175,819	4,109
100,001 - 150,000	62,043	375	7,491,228	45,486	419,480	6,807
150,001 - 200,000	26,141	165	4,497,863	28,266	359,454	4,240
200,001 - 300,000	22,957	135	5,545,944	32,275	580,987	4,548
300,001 - 400,000	9,213	46	3,156,164	15,791	395,335	2,300
400,001 - 500,000	4,238	21	1,880,878	9,445	261,232	1,037
500,001 - 1,000,000	5,717	32	3,821,495	23,365	597,573	3,242
1,000,001 and above	2,090	31	4,145,280	85,411	671,007	11,011
<b>Total</b>	<b>745,071</b>	<b>24,528</b>	<b>60,471,320</b>	<b>539,951</b>	<b>3,839,201</b>	<b>80,060</b>

# APPENDIX 6

## RELIEFS AND ALLOWANCES FOR TAXABLE INDIVIDUALS ASSESSMENTS AS AT 31 MARCH 2007 FOR THE YEAR OF ASSESSMENT 2006

	S\$'000	S\$'000
Assessable Income		61,011,271
Reliefs:		
Earned Income	896,260	
Wife	294,183	
Child	1,592,918	
Handicapped Brother / Sister	9,408	
Parents	814,356	
CPF	5,701,698	
CPF Cash Top-Up	11,781	
Life Assurance	99,475	
Course Fees	79,664	
Grandparent Caregiver	42,711	
Foreign Maid Levy	226,704	
NSmen	550,341	
Supplementary Retirement Scheme	198,105	10,517,604
Chargeable Income		50,493,667
Gross Tax		4,266,575
Tax Set-Off:		
Dividends Set-Off	322,987	
Other Tax Deducted at Source	3,690	
Non-Resident Relief (S40)	816	
Double Taxation Relief / Tax Credit	612	
Tax Remitted	2,104	
Parenthood Tax Rebate / Other Set-Off	17,105	347,314
Net Tax Assessed		3,919,261



# APPENDIX 7

## ASSESSABLE INCOME OF COMPANIES BY INCOME TYPE AS AT 31 MARCH 2007

	YEAR OF ASSESSMENT 2005	
	Taxable Group <sup>1</sup> S\$'000	Non-Taxable Group S\$'000
Trade Income	41,455,372	(22,244,230)
Rent / Net Annual Value	284,376	107,176
Dividends	1,249,941	1,623,052
Interest	265,822	74,681
Royalties	8,006	2,963
Other Types	46,550	30,310
<b>Total Income</b>	<b>43,310,067</b>	<b>(20,406,048)</b>
Less: Gifts to Approved Institutions	18,463	76,668
<b>Assessable Income</b>	<b>43,291,604</b>	<b>(20,482,716)</b>
Number of Companies Assessed	29,095	80,653
	YEAR OF ASSESSMENT 2006	
	Taxable Group <sup>1</sup> S\$'000	Non-Taxable Group S\$'000
Assessable Income	46,433,157	(9,319,118)
Number of Companies Assessed	30,841	75,696

As at 31 March 2007, as the majority of assessments for Year of Assessment 2006 are estimated, details by income types are not meaningful. Breakdown by income types will be tabulated in the next report.

<sup>1</sup> Taxable Group means those with tax payable after allowing tax set-offs.

# APPENDIX 8

## TAXABLE COMPANIES BY INCOME GROUP ASSESSMENTS AS AT 31 MARCH 2007 FOR THE YEAR OF ASSESSMENT 2006

Assessed Income Group (\$)	No. of Companies	Assessable Income \$'000	Net Tax Assessed \$'000
10,000 and below	8,724	26,855	5,337
10,001 - 20,000	2,992	44,010	8,747
20,001 - 30,000	2,183	54,340	10,789
30,001 - 40,000	1,713	59,512	11,805
40,001 - 60,000	2,389	114,658	22,710
60,001 - 80,000	1,000	69,686	13,721
80,001 - 100,000	840	76,418	15,078
100,001 - 150,000	1,504	187,620	36,994
150,001 - 200,000	986	172,895	34,018
200,001 - 300,000	1,381	342,023	67,295
300,001 - 400,000	908	314,213	61,683
400,001 - 500,000	672	300,135	58,670
500,001 - 1,000,000	1,838	1,319,028	258,783
1,000,001 - 2,000,000	1,373	1,945,991	378,594
2,000,001 - 3,000,000	578	1,420,730	276,222
3,000,001 - 4,000,000	345	1,196,176	227,868
4,000,001 - 5,000,000	254	1,142,627	218,320
5,000,001 and above	1,161	37,646,240	6,113,877
Total	30,841	46,433,157	7,820,511

# APPENDIX 9

## TAXABLE COMPANIES BY ECONOMIC SECTOR ASSESSMENTS AS AT 31 MARCH 2007 FOR THE YEAR OF ASSESSMENT 2006

	No. of Companies	Assessable Income S\$'000	Net Tax Assessed S\$'000
Agriculture & Fishing	38	15,963	3,125
Mining & Quarrying	5	15,641	3,128
Manufacturing	3,126	10,463,874	1,717,082
Utilities	73	570,313	114,015
Construction	1,924	500,064	99,275
Wholesale & Retail Trade	10,566	12,361,331	2,014,896
Hotels & Restaurants	491	460,337	92,059
Transport & Communications	3,078	4,661,510	923,805
Financial	3,601	12,503,897	1,927,521
Real Estate & Business Activities	6,187	4,317,499	814,072
Others	1,752	562,728	111,533
<b>Total</b>	<b>30,841</b>	<b>46,433,157</b>	<b>7,820,511</b>

# APPENDIX 10

## PROPERTY TAX BY PROPERTY TYPE

	FY2004/05		FY2005/06		FY2006/07	
	No. of cases	S\$'000	No. of cases	S\$'000	No. of cases	S\$'000
HDB	800,298	51,325	808,771	72,694	<b>814,123</b>	<b>82,073</b>
Residential	229,047	287,125	237,522	309,703	<b>240,652</b>	<b>310,829</b>
Commercial	65,433	500,220	66,169	512,972	<b>66,186</b>	<b>565,779</b>
Industrial	27,183	441,624	27,613	459,622	<b>28,174</b>	<b>474,975</b>
Others	3,633	228,301	3,588	251,267	<b>4,122</b>	<b>312,575</b>
Total	1,125,594	1,508,595	1,143,663	1,606,258	<b>1,153,257</b>	<b>1,746,231</b>

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

# APPENDIX 11

## GST BY ECONOMIC SECTOR FOR FINANCIAL YEAR 2006/07

	No. of Traders	Net GST Contribution (%)
Agriculture & Fishing	89	0.1%
Mining & Quarrying	20	0.1%
Manufacturing	8,049	-3.6%
Utilities	185	8.7%
Construction	5,842	9.4%
Wholesale & Retail Trade	30,983	48.5%
Hotels & Restaurants	1,496	4.5%
Transport & Communications	6,374	7.0%
Financial	3,058	1.9%
Real Estate & Business Activities	9,154	9.2%
Others	4,060	14.2%
Total	69,310	100.0%

# APPENDIX 12

## STAMP DUTY ASSESSED

Instruments	FY2004/05 S\$'000	FY2005/06 S\$'000	FY2006/07 S\$'000
Sales & Purchase Agreement	666,087	739,369	<b>1,738,252</b>
Lease Agreement	100,699	196,469	<b>234,897</b>
Mortgage Agreement	29,155	30,597	<b>30,737</b>
Share Transfer	22,675	26,414	<b>39,781</b>
Others	689	411	<b>2,821</b>
Total	819,305	993,260	<b>2,046,488</b>

# APPENDIX 13

## BETTING DUTY

	<b>FY2004/05</b> <b>S\$'000</b>	<b>FY2005/06</b> <b>S\$'000</b>	<b>FY2006/07</b> <b>S\$'000</b>
4 Digit Numbers	906,322	952,261	<b>1,004,424</b>
Horse Racing	168,838	83,825	<b>87,902</b>
Toto	124,359	128,401	<b>127,482</b>
Singapore Sweep	17,329	15,794	<b>14,576</b>
Football	39,534	32,848	<b>47,077</b>
ScratchIT <sup>1</sup>	13,307	9,117	<b>N.A.</b>
Poker Tournament <sup>2</sup>	N.A.	N.A.	<b>451</b>
<b>Total</b>	<b>1,269,689</b>	<b>1,222,246</b>	<b>1,281,461</b>

<sup>1</sup> Launched on 30 November 2004 and terminated on 31 July 2005

<sup>2</sup> Held from 12 November 2006 to 18 November 2006

# APPENDIX 14

## PRIVATE LOTTERIES DUTY

	FY2004/05 S\$'000	FY2005/06 S\$'000	FY2006/07 S\$'000
Fruit Machines	263,700	277,675	<b>288,772</b>
Tombola	631	658	<b>432</b>
Other Games of Chance	11	7	<b>32</b>
Total	264,342	278,340	<b>289,237</b>

# APPENDIX 15

## ESTATE DUTY ASSESSED

	FY2004/05	FY2005/06	FY2006/07
Number of cases	1,360	1,390	<b>1,301</b>
Duty assessed (S\$'000)	62,509	59,338	<b>105,002</b>



# APPENDIX 16

## COMPLIANCE IN PAYMENT AND RETURN

### TAX ARREARS <sup>1</sup>

	As at 31.3.05 S\$'000	As at 31.3.06 S\$'000	As at 31.3.07 S\$'000
<b>Income Tax Arrears arising in:</b>			
Previous Financial Years	546,973	488,633	<b>492,029</b>
Current Financial Year	233,448	158,844	<b>213,742</b>
<b>Total Arrears</b>	<b>780,421</b>	<b>647,477</b>	<b>705,771</b>
<b>Property Tax Arrears arising in:</b>			
Previous Financial Years	31,561	22,757	<b>22,412</b>
Current Financial Year	48,605	35,402	<b>55,620</b>
<b>Total Arrears</b>	<b>80,166</b>	<b>58,159</b>	<b>78,032</b>
<b>Goods &amp; Services Tax Arrears arising in:</b>			
Previous Financial Years	159,548	153,483	<b>116,432</b>
Current Financial Year	78,222	65,898	<b>163,705</b>
<b>Total Arrears</b>	<b>237,770</b>	<b>219,381</b>	<b>280,137</b>
<b>Grand Total</b>	<b>1,098,357</b>	<b>925,017</b>	<b>1,063,940</b>

<sup>1</sup> 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 31.3.05 Year of Assessment 2004	As at 31.3.06 Year of Assessment 2005	As at 31.3.07 Year of Assessment 2006
<b>Individual Income Tax</b>			
- Returns Issued	1,314,924	1,533,200	<b>1,469,742</b>
- Returns Received	1,266,995	1,481,356	<b>1,419,201</b>
- Percentage	96.4%	96.6%	<b>96.6%</b>
- Internet Filing (by individuals)	881,142	785,313	<b>850,821</b>
- Telephone Filing (by individuals)	96,673	85,275	<b>65,076</b>
<b>Corporate Income Tax</b>			
- Returns Issued	98,234	104,598	<b>112,720</b>
- Returns Received	67,840	69,877	<b>79,200</b>
- Percentage	69.1%	66.8%	<b>70.3%</b>

	As at 31.3.05	As at 31.3.06	As at 31.3.07
<b>Goods &amp; Services Tax</b>			
- Returns Issued	254,476	264,166	<b>261,427</b>
- Returns Received	244,132	247,558	<b>251,148</b>
- Percentage	95.9%	93.7%	<b>96.1%</b>

# APPENDIX 18

## SERVICE STANDARDS

### SERVICE LEVELS

	FY2004/05		FY2005/06		FY2006/07	
	Target	Achieved	Target	Achieved	Target	Achieved
Answer telephone calls within 2 minutes	75%	74%	75%	71%	<b>75%</b>	<b>72%</b>
Respond to correspondence within 3 weeks	80%	86%	80%	90%	<b>80%</b>	<b>85%</b>
Attend to taxpayers within 20 minutes	80%	86%	80%	81%	<b>80%</b>	<b>79%</b>
Process refunds within 30 days	100%	100%	100%	97%	<b>100%</b>	<b>96%</b>

# APPENDIX 19

## RATES TABLE

### TAX RATES TABLE

#### Individual Income Tax Year of Assessment 2007

Chargeable Income (\$)		Tax Rate
From	To	
0	20,000	0.0%
20,001	30,000	3.5%
30,001	40,000	5.5%
40,001	80,000	8.5%
80,001	160,000	14.0%
160,001	320,000	17.0%
	> 320,000	20.0%

#### 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 \$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 \$10,000 chargeable income
- 50% tax exemption for the next \$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 \$9 million.
- (ii) All other assets (including CPF balance) - up to \$600,000.

(If CPF balance exceeds \$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 -	
		• Every S\$100 or part thereof of the first S\$180,000	S\$1
		• Every S\$100 or part thereof of the next S\$180,000	S\$2
		• Thereafter, every S\$100 or part thereof	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	Exempt
		(b) Where Average Annual Rent and Other Consideration calculated for a whole year exceed S\$1,000	
		• Lease term not exceeding 1 year; Every S\$250 or part thereof of annual rent	S\$1
		• Lease term exceeding 1 year but not exceeding 3 years; Every S\$250 or part thereof of annual rent	S\$2
		• Lease term exceeding 3 years or any indefinite term; Every S\$250 or part thereof of annual rent	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

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