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Guide to Doing Business in Singapore



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Introduction

Singapore is a small island city-state located near the southern tip of the Malay Peninsula. With a multi-racial population of approximately 6.2 million people comprising four major ethnic groups – Chinese, Malay, Indian and Eurasian – the four national languages are Malay, English, Chinese (Mandarin) and Tamil, although the main language of business is English.

Singapore is often touted as being the bridge between the East and the West and is seen as an ideal location to serve as a gateway to other markets in the region. Many multi-national corporations situate their businesses in Singapore to use it as a hub for their regional and global business operations.

Singapore has one of the highest GDP per capita ratios in the world and is an attractive place for doing business, due to the government's pro-business and pro-foreign investment outlook, resulting in a free-market economy that is open and corruption-free. The government's heavy investment in robust infrastructure to support businesses and economic development, including extensive transport networks and telecommunications links world-wide, make Singapore a global transportation hub. Additionally, Singapore possesses a highly-educated and skilled workforce and is receptive to skilled foreign talent.

In 2026, Singapore was ranked the most competitive economy out of 70 across the world's eight major regions by the International Institute for Management Development in the World Competitiveness Ranking, and ranked first globally in Business Efficiency.



Business Structures

There are various types of business vehicles used to establish business operations in Singapore. The principal forms are as follows:

A company is a business entity registered pursuant to the Companies Act 1967 ("**Companies Act**"). It has a separate legal personality from its members, is generally responsible for its own debts and liabilities, has rights to own property, to sue or be sued in its own name, and has perpetual succession.

All companies must have at least one resident director, i.e., a Singaporean citizen, Permanent Resident, Singapore EntrePass holder, or a holder of a valid Employment Pass or Dependent Pass (with a Letter of Consent issued by the Ministry of Manpower) issued by the Controller of Immigration.

Companies face greater statutory regulation than other business vehicles, including compliance requirements under the Companies Act.

1. Singapore-incorporated Private Company Limited by Shares

A private company limited by shares is the most common entity in Singapore. It can have up to 50 shareholders, and the right to share transfers must be restricted. Shareholders are generally only liable for the company's debts up to the amount of share capital they have subscribed.

Foreign companies often set up subsidiaries as a private company limited by shares to retain control over the Singapore subsidiary, by being a sole or major shareholder in it. Corporations may also be shareholders.

2. Branch of a Foreign Corporation

A foreign company may register a branch under the Companies Act. A branch is not a separate legal entity in that its debts and liabilities are part of those of the foreign corporation's head office.

The foreign company must have a registered office in Singapore, and must appoint one person resident in Singapore as its authorised representative ("**Representative**") to accept service of process and any notice required to be served on the corporation. The Representative's functions are limited and less demanding than a director of a company incorporated in Singapore.

3. Representative Office

Foreign corporate investors that do not aim to conduct business activities in Singapore but nevertheless desire to have some presence in Singapore for promotion and liaison purposes may establish a representative office, which is prohibited from engaging in business activities.

4. Partnership

A general partnership consists of two to 20 partners. Partnerships with more than 20 partners must be registered as a company under the Companies Act. Partners are jointly liable to creditors for all debts and liabilities incurred in the partnership's name without limitation, except under a Limited or Limited Liability Partnership.



Licensing of Business Activities

Apart from the registration process and form of business organisation utilised, businesses may need to obtain approvals or licences from relevant government departments or statutory authorities, depending on their proposed business activity. Examples of business activities requiring special approvals or licences, regardless of whether conducted by locals or foreign investors, include the following:

(a) banking and insurance businesses;

(b) dealing in capital markets products (e.g. securities) or acting as a financial adviser;

(c) provision of payment services and operation of payment systems;

(d) manufacturing controlled goods such as cigarettes, beer and matches;

(e) dealing in chemicals within the statutory definitions of "poison", "hazardous substance", "toxic industrial waste" or "radioactive material";

(f) operating an employment agency;

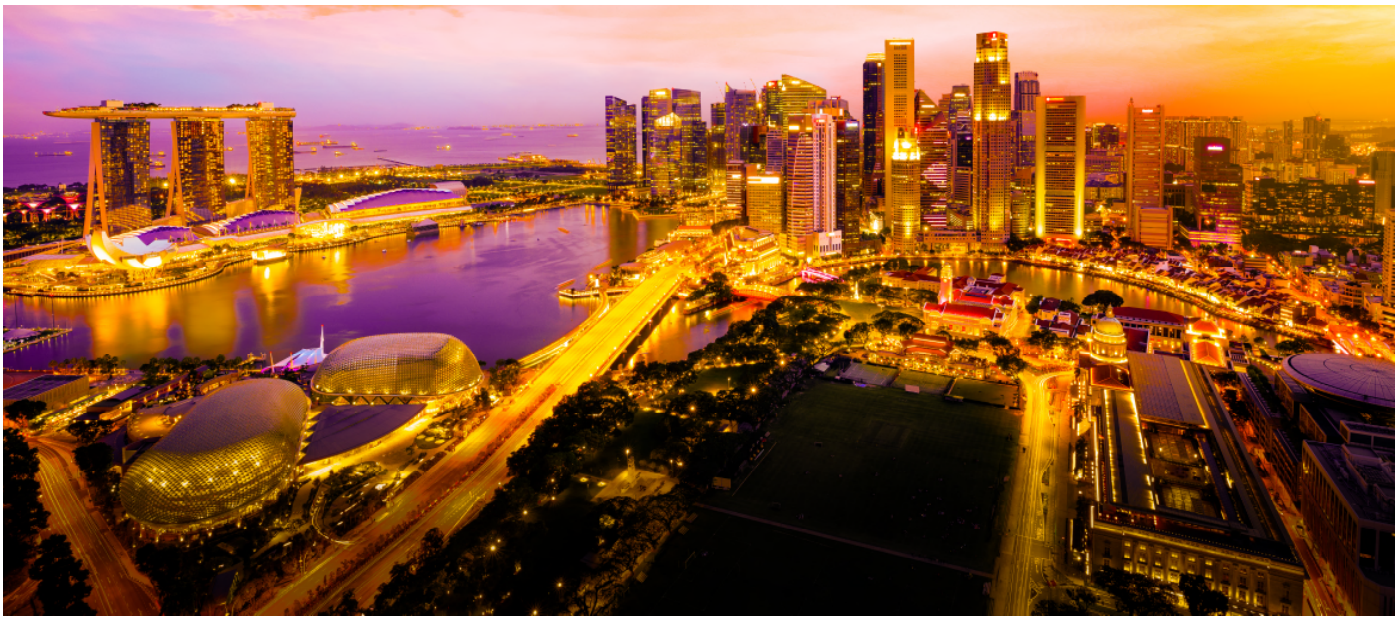
(g) operating a hotel or a travel agency;

(h) money-lending; and

(i) providing professional services, such as lawyers and accountants.

GoBusiness Licensing (accessible at https://www.gobusiness.gov.sg/licences/) is a one-stop government portal providing licensing information and application service to businesses in Singapore. On this portal, most business licences can be applied for, a business can apply for multiple licences simultaneously, and licences can also be updated, renewed and terminated. However, certain licences must be applied for separately via other governmental agencies. For example, an application for a Capital Markets Services Licence must be made via the Monetary Authority of Singapore, whilst an application for the setting up of a foreign law practice in Singapore must be made to the Legal Services Regulatory Authority.

Licence applications via GoBusiness Licensing are typically processed between one week to two months, depending on the licence type. This is on the assumption that all the necessary supporting documents are in order and subject to any further clarifications sought by the regulatory authorities where required. Processing time via other governmental authorities similarly varies subject to licence type.



Incentives for Setting Up Business in Singapore

The government offers tax incentives for new Singapore companies. Tax exemptions apply to companies that are Singapore tax residents (i.e. control and management of the company is exercised in Singapore) with no more than 20 shareholders, where shareholders beneficially and directly hold the shares in their own names, or at least one shareholder beneficially and directly holds at least 10% of the company's issued ordinary shares.

Businesses in Singapore may also be eligible for various government grants and incentives, depending on their industries and areas.

1. Development and Expansion Incentive

Eligible foreign companies enjoy concessionary tax rates of 5%, 10% or 15% on income from qualifying activities if they use Singapore as a base for conducting headquarters management activities to oversee, manage and control their regional and global operations and businesses. The level of incentive support varies based on the company's proposed activities and commitment, including incremental headcount, total business expenditure, fixed asset investment, and commitment to growing capabilities (e.g. technology) in Singapore.

2. Global Trader Programme ("GTP") Incentive

The GTP has been extended to 31 December 2031.

Eligible businesses enjoy reduced corporate tax rates of 5%, 10% or 15% on qualifying trading income derived for a period of three or five years. To qualify for the GTP, companies must meet the following minimum criteria, among other considerations:

(a) substantial physical offshore trading turnover on a principal basis;

(b) significant local business spending attributable to trading activities in Singapore;

(c) employment of professional traders in Singapore; and

(d) significant use of Singapore's banking and financial services, logistics, arbitration, and other supporting services.

3. Intellectual Property ("IP") Development Incentive

Companies under the Intellectual Property Development Incentive enjoy a reduced corporate tax rate of 5%, 10% or 15% on a percentage of Qualifying IP income derived by them during the incentive period.

Qualifying IP income refers to royalties or other income receivable by the eligible business as consideration for

the commercial exploitation of qualifying IP rights (i.e. patents and copyrights subsisting in software).

4. The Research and Innovation Scheme for Companies

Eligible businesses – non-local companies will be given grants and super deductions to defray qualifying costs of research and development ("**R&D**") activities in certain areas of strategic technologies. The grant support would be up to 50% of the qualifying costs and the super deductions would be capped at 250% of qualifying R&D expenses.

The grant support would be in relation to employee costs; equipment, materials, consumables, and software; Singapore-based professional services; IP rights (e.g., licensing and royalties) and the acquisition of technology. The super deductions would be in relation to wages and salaries, materials, utilities, and consumables. However, the R&D grant and super deductions are not mutually exclusive, and both may apply to the same R&D project or activity.

5. Tech@SG Programme

Eligible businesses – fast-growing companies with a digital or technology core product or service may obtain Tech@SG support to facilitate the hiring of international talent in Singapore if they meet the following criteria:

(a) incorporated a business entity in Singapore with the Accounting and Corporate Regulatory Authority (ACRA);

(b) have a digital or technology offering as their core business product or service. This includes instances where a company has a business model built on proprietary hardware and/or software technologies, such as big data and analytics, artificial intelligence ("**AI**") and cybersecurity. Examples of such companies include software-as-a-service, e-commerce, digital media, digital gaming, medtech, biotech, cleantech and fintech companies. Business activities which do not qualify for such support include coffee shops, hawker centres, food courts, bars, night clubs, karaoke lounges, foot reflexology, massage parlours, acupuncture, Traditional Chinese Medicine, herbal dispensing businesses, employment agencies, and geomancy businesses;

(c) secured more than US$10 million (cumulative) in investment funding in the past 36 months; and

(d) received funding (no minimum amount) from a programme-recognised investment firm in the past 36 months.

Companies covered by the Tech@SG Programme are given company-level endorsement for Employment Pass ("**EP**") applications, reducing the risk of application rejections. It supports up to 10 new EPs over two years for foreign employees to be hired for the companies' Singapore core team and covers the first renewal for each new EP obtained under the programme with such renewals lasting up to three years. See the "Immigration" Chapter of this Guide for more information.

6. Enterprise Innovation Scheme ("EIS")

Eligible businesses – sole-proprietorships, partnerships, companies (including registered business trusts), registered branches and subsidiaries of a foreign parent or holding company may opt to convert up to S$100,000 of the total qualifying expenditure for each Year of Assessment ("**YA**") into cash at a conversion rate of 20% if they:

(a) carry on active business operations in Singapore;

(b) incurred qualifying expenditure during the basis period of the qualifying YA; and

(c) engage in the following qualifying activities in Singapore:

(d) research & development projects conducted in Singapore (capped at S$400,000 of qualifying expenditure);

(e) IP registration (capped at S$400,000 of qualifying expenditure);

(f) acquisition or licensing of IP rights (capped at S$400,000 of qualifying expenditure and available only to businesses that generated less than S$500 million in revenue in the relevant YA);

(g) employee training (capped at S$400,000 of qualifying expenditure);

(h) innovation projects carried out with Polytechnics, the Institute of Technical Education, or other qualified partners (capped at S$50,000 of qualifying expenditure); or

(i) from YA 2027 to 2028 onwards, qualifying AI expenditures (capped at S$50,000 of qualifying expenditure).

Businesses may opt to convert the above tax deductions to a cash payout (except for qualifying AI expenditures) where they have:

(a) met the criteria above;

(b) made Central Provident Fund ("**CPF**") contributions for at least three local employees for at least six months during the basis period of the qualifying YA; and

(c) filed the Income Tax Return for the respective YA before the statutory filing due date.

They would receive, in lieu of the deduction, a non-taxable cash payout of 20% of total qualifying expenditure of up to S$100,000 across all qualifying activities (i.e. maximum cash payout of S$20,000 per year).

7. Refundable Investment Credit ("RIC")

Eligible companies making sizeable investments that bring high-value and substantive economic activities to Singapore in key economic sectors and new growth areas may apply for 10%, 30% or 50% investment credit on qualifying expenditure incurred during a qualifying period of up to 10 years. The rate will depend on the merits of the qualifying activity for which the application is made.

The RIC will be awarded on a case-by-case approval basis by the Singapore Economic Development Board ("**EDB**") and Enterprise Singapore ("**EnterpriseSG**"). The assessment will be based on:

(a) quantitative factors, including commitments to local business spending, fixed asset investments and employment;

(b) qualitative factors, including development and deepening of capabilities, capacity creation, improvements in resource efficiency, and multiplier effects to the economy, such as collaborations with other private or public sector players; and

(c) the Company's track record in Singapore (e.g., fulfilment of projects on schedule) and elsewhere in the sector, and resources to successfully carry out the project.

Examples of activities qualifying for RIC include:

(a) investing in new productive capacity (e.g., new manufacturing plant, production of low-carbon energy);

(b) expanding or establishing the scope of activities in digital services, professional services, and supply chain management;

(c) expanding or establishing headquarter activities, or Centres of Excellence;

(d) setting up or expansion of activities by commodity trading firms;

(e) carrying out R&D and innovation activities; and

(f) implementing solutions with decarbonisation objectives.

The investment credit is to be offset against the company's income tax payable, and any unutilised credits will be refunded to the company in cash within four years from when the company meets the conditions for receiving the credits. The scheme is intended to be consistent with the Global Anti-Base Erosion ("**GloBE**") Rules for Qualified Refundable Tax Credits.

However, it is the current policy stance not to double-incentivise the same activity. Hence, it is likely that the tax value of allowances or enhanced deductions will be adjusted accordingly to take the RIC into account. For example, if a portion of equipment cost is the subject of RIC, capital allowances are expected to be available only for the remainder of the equipment cost.

8. Enterprise Development Grant

To be eligible for the grant, the company must meet these criteria:

(a) Business entity registered and operating in Singapore;

(b) Company has at least 30% local equity held directly or indirectly by Singaporean(s) and/or Singapore PR(s), determined by the ultimate individual ownership; and

(c) Company is financially ready to start and complete the project. Commonly used financial indicators, such as the current ratio, will be used for assessment.

9. Market Readiness Assistance Grant

This grant helps companies to expand into new markets by defraying the costs of overseas market promotion, business development and set-up.

To be eligible for the grant, the company must meet these criteria:

(a) Business entity is registered and operating in Singapore;

(b) At least 30% local equity held directly or indirectly by Singaporean(s) and/or Singapore PR(s), determined by the ultimate individual ownership;

(c) Company's annual sales in the target market must not have exceeded S$100,000 in any of the preceding three years; and

(d) Group Annual Sales Turnover not exceeding S$100 million or a Group employment size not exceeding 200 employees.

From 1 April 2026, support for eligible small and medium enterprises under this Grant has increased from 50% to up to 70% of eligible costs, applicable up till 31 March 2029 and capped at S$100,000 per company per new market.

From the second half of 2026, eligibility will be extended to domestic non-small and medium enterprises, with support of up to 50% of eligible costs. Furthermore, the "new market" requirement will be removed to allow the grant to be applicable to businesses looking to deepen their existing presence in overseas markets.



Foreign Investment

The government policy of encouraging private enterprise and foreign investment, alongside a well-developed infrastructure, a highly skilled workforce, political stability, and harmonious labour relations, has made Singapore a popular choice for global investors. Investors appreciate Singapore's extensive preferential trade links, and efficient and transparent bureaucracy.

There are generally no restrictions imposed on foreign investment in Singapore, subject to some exceptions, a few of which are set out below:

(a) equity participation by foreigners in banks incorporated in Singapore is restricted;

(b) the ownership of companies in the newspaper publishing and broadcasting industry is regulated by statutes, namely, the Newspaper and Printing Presses Act 1974 and the Broadcasting Act 1994;

(c) the ownership of residential property in Singapore by foreigners requires the approval of the Controller of Residential Property, save for residential premises in buildings of at least six floors and approved condominiums; and

(d) investments into designated critical entities in key sectors such as oil, engineering and defence may require notification and approval obligations on buyers and sellers under the Significant Investments Review Act 2024. Additionally, designated critical entities in the transport sector are subject to targeted controls over ownership and management appointments, as well as notification obligations for changes in key operational and resourcing arrangements pursuant to the legislative changes set out in the Transport Sector (Critical Firms) Act 2024 which came into effect on 1 April 2025.

Apart from the exceptions listed, there is generally no requirement to register or report on the investment of foreign capital, loans or technology agreements.



Current Government Initiatives

1. Green Economy

The Green Economy Regulatory Initiative builds on existing sandbox programmes, helping businesses seize new green growth opportunities, develop green products and services, and contribute to global climate efforts. Measures like increasing carbon taxes to S$45 per tonne of carbon dioxide equivalent for 2026 and 2027, up from S$25 in 2024 and 2025, seek to incentivise emissions reductions across all sectors and support the transition to a low-carbon economy.

2. Digital Economy

Singapore's "Smart Nation" initiative and interconnectedness with other Asian economies have led to its ninth place ranking on the global Smart City Index 2025, and first place in Asia. Guided processes on digital platforms like GoBusiness and Business Grants Portal allow businesses to efficiently apply, renew and terminate licences, and make applications from multiple agencies at once.

Traders in Singapore can benefit from the Networked Trading Platform, which offers solutions tailored to market needs, industry insights and streamlined trading. Tech-savvy businesses can further utilise the national FinTech Sandbox for technological experiments, managed by clear and transparent guidelines.

3. Agriculture

Open tenders for agricultural land in Singapore are awarded to farmers that demonstrate good production capabilities, track record, relevant experience and qualifications, and innovation and sustainability. Qualified Persons (such as Registered Architects or Professional Engineers) may aid with proposals for bidding.

Prospective farmers may submit a Farm Business Proposal to the Singapore Food Agency ("**SFA**"). Farmers who wish to rear animals or cultivate plants for commercial production must also submit a mandatory farm licence application through SFA's online form.

4. Energy

Singapore aims to achieve net-zero emissions by 2050, transiting away from fossil fuels and adopting renewable sources of energy.

Workers and companies offering electricity, gas and district cooling services must obtain a valid licence from the Energy Market Authority ("**EMA**"). While there are no specific restrictions on foreign ownership of energy assets or licences, EMA heavily regulates the import, export, and sale of gas and electricity.

5. Transport

Ranked sixth worldwide on the Urban Mobility Readiness Index, Singapore embraces rising forms of smart transportation, with the Land Transport Authority

introducing an Autonomous Vehicle deployment roadmap and pilot of autonomous buses and shuttles. Authorities also encourage Electric Vehicle use and have installed chargers nationwide.

For example, the Tuas Port, an automated, intelligent and sustainable port designed for larger ships which started operations in September 2022, is presently in the third of four phases of development. The Next Generation Vessel Traffic Management System will provide real-time situational awareness of shipping traffic, while digitalPORT@SG will reduce ships' turnaround time in Singapore.

6. Artificial Intelligence ("AI")

Singapore's push for AI as a key pillar of its long-term economic strategy has been coordinated at the national level through the setting up of a National AI Council. Singapore seeks to develop AI deployment in manufacturing, connectivity, finance and healthcare sectors, while positioning itself as a trusted base to develop and deploy AI responsibly.

Singapore has also launched a National AI Impact Programme to help enterprises integrate AI into their workflows and build AI-capable leadership. The National AI Research and Development Plan was also announced where over S$1 billion will be committed to strengthen AI research and grow an AI talent pipeline.



Taxation

In Singapore, tax is imposed on income accruing in or derived from Singapore or received from outside Singapore. Tax treatment differs between a Singapore and non-Singapore tax resident.

Companies incorporated in Singapore and foreign corporations which have Singapore-registered branches are taxed at the prevailing rate of 17% unless their businesses qualify for and are granted tax relief for a period under the Economic Expansion Incentives (Relief for Income Tax) Act 1967 or enjoy concessionary tax benefits under the aforesaid Act or the provisions of the Income Tax Act 1947 ("**ITA**").

1. Income Tax

Unless exempted, income tax is generally payable on profits from the carrying on of a trade, business, profession or vocation, employment, investments, etc. Income derived in Singapore by non-Singapore residents is subject to tax, collected through an obligation to withhold on the payer in Singapore (see section (6) of this Chapter).

All companies incorporated in Singapore are eligible to enjoy a 40% Corporate Income Tax Rebate. In addition, companies that employed at least one local employee in 2026 will receive a minimum benefit of S$2,000 in the form of a CIT Rebate Cash Grant. Such benefits will be capped at S$40,000 in aggregate, per company.

2. Goods and Services Tax ("GST")

GST applies to Singapore-made goods or services if it is a taxable supply made by a taxable person (i.e. a person who is or is required to be registered under the Goods and Services Tax Act 1993) in the course or furtherance of a business.

Businesses must register for GST when their turnover in the past four quarters exceeds, or is expected to exceed in the next 12 months, S$1 million. Businesses not exceeding S$1 million in turnover may register for GST voluntarily.

A GST-registered business must charge GST at the prevailing rate and pay collected tax, known as output tax, to the Comptroller of GST. GST incurred on business purchases and expenses (including imports) is known as input tax.

A GST-registered business must submit a GST return to the Comptroller of GST at the end of each accounting period (usually quarterly). The due date for filing is one month after accounting period ends. The business will report its output tax and input tax for that prescribed accounting period in the GST return. The difference between output tax and input tax is the net GST payable to, or refundable from, the Comptroller of GST, ensuring that only the value added is taxed at each stage of a supply chain.

The prevailing GST rate is 9%, levied on nearly all supplies of, and importation of, goods and services in Singapore. GST is chargeable at 0% for the export of goods and the provision of prescribed international services.

3. Property Tax

Generally, property tax is payable annually and levied on immovable properties (like leases, houses, buildings and land) and is calculated by applying the applicable property tax rate to the Annual Value ("**AV**"), i.e. the estimated gross annual rent the property may be let from year to year with the landlord paying all upkeep expenses. Alternatively, the AV may be 5% of the property's estimated value.

The current property tax rate for owner-occupied residential properties ranges from 0% to 32%, and 12% to 36% for those not occupied by owners. The tax rate for non-residential properties is 10% of the AV.

The Singapore Government shall provide a one-time property tax rebate of up to 15% for owner-occupied HDB flats, and 10%, capped at S$500, for all owner-occupied private residential properties in 2026. The rebate will be automatically offset against the property tax payable.

4. Stamp Duty

Stamp duty is a tax levied on executed documents relating to properties, interests in properties, shares or interests in shares as described in the Stamp Duties Act 1929, including a lease, sale and purchase, gift or mortgage. A document may be subject to *ad valorem* or fixed or nominal duty.

Documents must be stamped and duty paid prior to the execution. However, there is a grace period of 14 days from the date of execution if signed in Singapore, or within 30 days of its receipt in Singapore if it was signed overseas.

5. Tax on Branch of a Foreign Company

A branch of a foreign company is liable to income tax and would be taxed similar to a company on its gains or profits from trade or business activities. A branch may remit its after-tax profits to its head office without further tax obligations.

A branch of a foreign company in Singapore is generally not considered a tax resident of Singapore. This means that certain tax benefits like Avoidance of Double Taxation Agreements with other jurisdictions, tax exemptions on foreign-sourced dividends, foreign branch profits and foreign-sourced service income, and tax exemption for new start-up companies are not available to branches.

6. Withholding Tax

Withholding tax is applicable when a person in Singapore makes certain payments to a non-Singapore resident. The payments from which withholding tax is deductible include:

(a) interest, commissions, fees and other payments relating to loans or indebtedness;

(b) royalties or other lump sum payments for the use or right to use movable property;

(c) payments for the use of or the right to use scientific, technical, industrial or commercial knowledge or information;

(d) fees for technical assistance and service fees; and

(e) management fees.

Rates of withholding tax range from 0% to 24% depending on the type of income derived in Singapore, the form and resident status of the recipient (i.e., whether derived by a company, an individual, etc.). Payments from which Singapore tax may be deducted may also be subject to provisions in tax treaties concluded by Singapore with other jurisdictions which are in force.

There are numerous sector-specific schemes available from 2025 through which the eligible companies could apply to be exempted from withholding tax when making certain payments to non-tax resident persons or entities.

7. Tax Incentives

For less profitable businesses, a partial tax exemption applies to the first S$200,000 of normal chargeable income where a 75% tax exemption is allowed on the first S$10,000 of normal chargeable income and a 50% tax exemption on the next S$190,000.

For start-ups, the tax exemption scheme allows a 75% tax exemption on the first S$100,000 of normal

chargeable income,[1] and a 50% tax exemption on the next S$100,000 of normal chargeable income. However, investment holding companies and companies undertaking property development for sale, for investment, or for both, are exempted.

From February 2025, income tax rebate schemes for new corporate listings on the Singapore Exchange (SGX) were introduced whereby eligible listed companies could enjoy up to a 20% income tax rebate. Similarly, new concessionary tax rates and exemptions are also available for fund managers' listings and qualifying income from 2025.

[1] Normal Chargeable Income refers to income to be taxed at the prevailing Corporate Income Tax rate of 17%.

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Immigration

1. Work Permits and Visas

Generally, foreigners must apply for a work pass with the Ministry of Manpower ("**MOM**") to work in Singapore. There are certain restrictions on the number of foreigners that a company may employ. Companies may also be prohibited from hiring employees of certain nationalities in some industries. Foreigners applying for work passes must also meet certain salary requirements.

The key types of work passes are listed below:

(a) **Employment Pass** – for professionals, managers, executives or specialists with job offers in Singapore and fixed monthly salary of at least S$5,600 or S$6,200 for the financial services sector (which rises to at least S$6,000 and S$6,600 respectively from 1 January 2027 onwards) and pass the points-based Complementarity Assessment Framework ("**COMPASS**") unless exempted.

(b) **Personalised Employment Pass ("PEP")** – for overseas foreign professionals whose last drawn fixed monthly salary overseas was at least S$22,500. PEP holders have greater job flexibility and only need to notify the MOM of any job changes, but do not need to re-apply for a new pass. PEP holders are also not required to undertake the COMPASS.

(c) **EntrePass** – for foreign entrepreneurs keen to operate a business in Singapore that is venture-backed or has innovative technologies. Eligibility requirements and resources about joining the programme are available at startupsg.gov.sg.

(d) **S Pass** – for skilled workers with a fixed monthly salary of at least S$3,300 (at least S$3,800 for workers in the financial services sector), subject to further increases from 1 January 2027 and announced on mom.gov.sg. S Pass holders must meet educational qualifications and possess relevant work experience.

(e) **Overseas Networks & Expertise Pass ("ONEP")** – for top talent individuals in business, arts and culture, sports, academia, and research whose last drawn fixed monthly salary overseas was at least S$30,000 or will be earning a fixed monthly salary of at least S$30,000 from their future employer in Singapore. Individuals holding ONEP enjoy similar flexibility to PEP holders and they are permitted to concurrently work for multiple employers.

(f) **Work Permit** – for foreign workers from approved source countries working in the construction, manufacturing, marine, process or services sector.

Foreigners need not obtain a work pass while conducting certain activities for up to 90 days annually, such as arbitration or mediation services, judicial or legal duties in Singapore International Commercial Court, specialised services related to a new plant, operations or equipment, seminars and conferences, etc.

2. Permanent Residence ("PR")

There are generally five categories of foreigners who may apply for PR status:

(a) Spouse and unmarried children (below 21 years of age) of a Singapore citizen or PR;

(b) Aged parents of a Singapore citizen;

(c) Employment Pass or S Pass holders;

(d) Investors; and

(e) Students studying in Singapore.

In addition, foreigners will also be able to apply for Singapore Permanent Residence status under the Global Investor Programme ("**GIP**"), administered by the Singapore Economic Development Board ("**EDB**"). The GIP Scheme enables individuals to drive their business and investment growth from Singapore. The applicants must be established or next generation business owners, founders of fast growing companies or family office principals, must meet certain track record, turnover, asset value or shareholding requirements, and must engage in industries listed by the EDB (such as electronics, energy, family office and financial services, healthcare) to qualify for the GIP.

Eligible applicants are offered several options to structure their investments under the GIP, including investing certain amounts into new businesses or expanding existing businesses, funds investing in Singapore-based companies, or establishing a Singapore-based family office.

A Singapore PR is able to work in Singapore without a work pass. PRs will obtain a Re-Entry Permit ("**REP**") which allows the REP holder to retain permanent residence status while away from Singapore. The REP is usually valid for five years, subject to renewal. There is no requirement as to the length of time that the REP holder has to remain in Singapore, but if the PR has spent a considerable amount of time out of Singapore, the Immigration & Checkpoints Authority (ICA) may ask for justifications before renewing the REP.

As a Singapore PR, an individual and the individual's employer must both make contributions in respect of the individual to the Central Provident Fund ("**CPF**"). A portion of CPF contributions is tax-exempt.

3. Singapore Citizenship

Singapore citizens enjoy subsidised housing, healthcare, and education. Singapore passport holders enjoy a high degree of travel freedom with few restrictions and liberal visa requirements in travelling to certain countries.

With certain exceptions, foreigners and PRs are prohibited from owning certain residential property types (i.e., vacant residential land, landed property like detached houses, semi-detached houses, and terrace houses, and landed property not approved as condominium developments under the Planning Act 1998).

Persons of at least 21 years of age and who have been a Singapore PR for a minimum qualifying period may apply for Singapore citizenship on his or her own merits.



Employment Regulations

Pursuant to the Employment Act 1968 ("**EA**"), employers must provide their employees with certain minimum statutory entitlements in relation to certain key aspects of the employment relationship as discussed below. Other than these minimum entitlements, employers are generally free to negotiate the employer-employee relationship by way of contract.

The EA does not apply to seamen, domestic workers, statutory board employees, civil servants, and any class of persons whom the Ministry of Manpower ("**MOM**") declares not to be employees.

1. Working Hours

Generally, employees specified in Part 4 of the EA ("**Part IV employees**")[2] are not required to work more than six consecutive hours without a break, more than eight or nine hours in one day, or more than 44 hours in one week, and are entitled to one whole rest day each work week. The average number of hours worked over any continuous period of three weeks must not exceed 44 hours per week. There is no regulation of working hours for employees who are not Part IV employees.

2. Overtime

Any work performed beyond 44 hours per week is considered overtime for which a Part IV Employee must be paid at least one and a half times his basic hourly rate of pay. The maximum amount of overtime permitted in any one month is 72 hours, subject to exemptions by MOM.

A Part IV Employee cannot be compelled to work on a rest day unless the nature of the work must be carried out continuously by a succession of shifts. If a Part IV Employee works on a rest day at the employer's request, he is entitled to an additional sum for such work.

3. Annual Leave

The EA provides that an employee who has worked for his employer for at least three months is entitled to seven days of paid annual leave for his first year of service, and

[2] [22] A "Part IV employee" refers to (i) an employee (other than a workman or a person employed in a managerial or an executive position) who receives a salary not exceeding S$2,600 a month (excluding any overtime payment, bonus payment, annual wage supplement, productivity incentive payment and any allowance however described); and (ii) a workman who has a salary not exceeding S$4,500 a month (excluding overtime payment, bonus payment, annual wage supplement, productivity incentive payment and any allowance however described) (a "workman" is defined in the EA, and broadly refers to a person employed for manual work or in the operation or maintenance of mechanically propelled vehicles used for the transport of passengers for hire or for commercial purposes, or a person employed partly for manual labour and partly for the purpose of supervising in person any workman in and throughout the performance of his or her work).

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an additional day of annual leave for every subsequent 12 months of service, subject to a maximum of 14 days. Annual leave entitlement is calculated proportionately to the number of completed months of service.

4. Childcare Leave

Under the EA and the Child Development Co-Savings Act 2001 ("**CDCA**"), an employee who is a parent may be entitled to up to six days of statutory paid childcare leave per year subject to conditions. Such childcare leave will generally be pro-rated according to the employee's length of service with his/her employer. Employers are entitled to claim partial reimbursement from the Singapore government.

5. Parental Leave

The EA and the CDCA provide for certain maternity benefits and protection for female employees. If eligible under the EA or the CDCA, female employees may be entitled to a maximum of 16 weeks of maternity leave.

It is an offence for an employer to dismiss a female employee during her maternity leave. In addition, if a female employee is dismissed within certain stipulated periods prior to her confinement, her employer must pay her the maternity benefits that she would otherwise be entitled to if not for the dismissal.

Eligible working fathers are entitled to mandatory four weeks of paid paternity leave. Employers are also entitled to claim reimbursement from the Singapore government in respect of employees who are eligible for paid maternity leave under the CDCA.

The Singapore government has also implemented a Shared Parental Leave ("**SPL**") scheme under the CDCA. Working parents are entitled to ten weeks of leave that can be shared between them and taken within the first 12 months of their children's birth.

6. Flexible Work Arrangements

Following the onset of the COVID-19 pandemic, more companies in Singapore are adopting flexible work arrangements. Such arrangements can range from part-time work, compressed work weeks, flexible hours, and remote work (commonly termed "working from home").

The Tripartite Guidelines on Flexible Work Arrangement Requests by MOM compels employers to implement a formal request process and a response time of less than two months, accommodating the needs of caregivers, new mothers, and senior workers, and encouraging them to return to the workforce.

7. Paid Sick Leave

The EA provides that an employee who has been employed for at least three months is entitled to paid sick leave, which increases to up to 14 days per year if hospitalisation is not required, and includes up to 60 days per year if hospitalisation is necessary. All claims for paid sick leave must be supported by a medical certificate from a medical practitioner.

8. Minimum Wage

There is no general minimum wage across all sectors under Singapore law, although minimum wages may apply in specific sectors like cleaning, security, landscaping, retail, and food services job roles for Singapore citizens and Singapore PRs. Outside of these specific sectors, an employer and their employees may negotiate for and agree to a variable payment (or bonus) based on the trading results or productivity or any other criteria agreed by the parties concerned.



Intellectual Property

The forms of intellectual property that are protected in Singapore are patents, trade marks, registered designs, copyright, layout designs of integrated circuits, geographical indications, confidential information and trade secrets, as well as plant varieties.

1. Patents & Designs

A patent is a right that is granted for an invention. It can take the form of a new product, process or technical improvement to existing technology.

To obtain a patent, an application must be made to the Registry of Patents in Singapore. Generally, the following three criteria must be satisfied before a patent application is approved:

(a) the invention must be new – it should not have been made known to the public anywhere in the world;

(b) the invention must be inventive – it must be an improvement over any existing product or process that is already available; and

(c) the invention must be of practical use, and must be capable of being made or used in any industry.

A registered patent would be protected for up to 20 years, subject to annual renewal fees. Similarly, a design must be registered with the Intellectual Property Office of Singapore ("**IPOS**") to be protected. The design registration system in Singapore operates on a first-to-file basis; in other words, the first person to file for an application will usually be prioritised over others.

2. Trade Marks

A trade mark is a sign that traders can use to distinguish their goods or services from others. To be registered as a trade mark, the mark must, amongst other things, be:

(a) capable of being represented graphically;

(b) capable of distinguishing the applicant's goods or services from others; and

(c) distinctive.

The registrant of a trade mark will be granted a statutory monopoly of the registered trade mark in Singapore for a period of 10 years, which can last indefinitely if renewed every 10 years.

Tort of Passing Off

Trade marks need not be registered to be protected under Singapore law, although, for unregistered trade marks, the owner would only be able to rely on the common law action of "passing off" to protect his mark against imitation or infringement. Should an owner of such a trade mark bring a claim against an alleged infringer, he must prove his goodwill or reputation, that

there has been a misrepresentation by the infringer and that he has suffered damage to his goodwill as a result. Proving goodwill may be difficult if the owner's business or the use of the trade mark has not been established for a substantial period of time.

3. Copyright

The author of a work to which copyright applies automatically enjoys copyright protection as soon as he creates and expresses his work in a tangible form, and there is no need to file for registration to get copyright protection. The Copyright Act 2021 sets out the copyright regime in Singapore. A copyright work that is created by a Singapore citizen or resident, or is first published in Singapore, is protected in many countries overseas through international agreements, and such works would be protected in countries that are party to the international agreements as though the work was made there. Examples of such international agreements include the "Berne Convention for the Protection of Literary and Artistic Works" and the "Agreement on Trade-Related Aspects of Intellectual Property Rights". Examples of countries which are party to such international agreements are the United States of America, the United Kingdom, Switzerland, Germany, and Thailand.



Land Ownership

Property law in Singapore allows certain recognised interests in land to be registered under the land titles system under the Land Titles Act 1993, including transfers of freehold land, leases, mortgages and charges, easements, and writs of execution against a registered proprietor's land. Almost all land in Singapore is registered under this system.

Foreign ownership restrictions on property in Singapore are generally not overly restrictive. However, under the Residential Property Act 1976 ("**RPA**"), foreigners who seek to purchase a landed residential property require the approval of the Controller of Residential Property.

Commercial landed properties that a foreign person may purchase without approval under the RPA include: (i) shophouse for commercial use; (ii) industrial and commercial properties, and (iii) hotels registered under the provisions of the Hotels Act 1954.

To redevelop restricted property, a foreign person must apply for a Qualifying Certificate from the Singapore Land Authority.

Industrial properties in Singapore are generally managed by the Jurong Town Corporation ("**JTC**"). Upon meeting the minimum investment criteria, JTC may allocate land to prospective land owners, subject to the completion of development within a fixed time frame.

JTC allows for sub-letting on a case-by-case basis, depending on the nature of the business and/or subject to certain conditions.



Trade

1. Import and Export Controls

The authority responsible for enforcing customs laws and regulations is Singapore Customs. To obtain a Customs Permit, a Customs Account must be registered with the Accounting and Corporate Regulatory Authority (ACRA), and a Declaring Agent must be appointed.

Aside from Singapore Customs, the Animal & Veterinary Service (AVS), the Building and Construction Authority, the Central Narcotics Bureau, and the Singapore Food Agency enforce laws and regulations on the import, export, or transhipment of certain controlled goods.

Singapore imposes customs duty and/or excise duty on four categories of goods:

(a) Intoxicating liquors;

(b) Tobacco products;

(c) Motor vehicles; and

(d) Petroleum products and biodiesel blends.

Duty and GST are suspended for goods stored in a Free Trade Zone ("**FTZ**"), and are only payable when the goods are either:

(a) Consumed in the FTZ; or

(b) Brought into the customs territory for local consumption.

2. Free Trade Agreements ("FTAs")

Singapore has an open economy driven by trade in goods and services, involving 15 bilateral and 12 regional FTAs, as well as digital economy agreements (DEAs) like some of the largest combined trade agreements in the ASEAN-China, ASEAN-India, and ASEAN-Hong Kong trade blocs.

The myriad of FTAs that Singapore is party to provide for preferential or elimination of tariffs on goods across a wide range of jurisdictions.

With FTAs, Singapore-based exporters and investors benefit from tariff concessions, preferential access to certain sectors, faster entry into markets, and Intellectual Property protection.

Additionally, certain regional FTAs like the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) and Regional Comprehensive Economic Partnership (RCEP) contain cumulation provisions so businesses can take advantage of regional supply chains.



Competition Law

Singapore's Competition Act 2004 ("**Competition Act**") imposes three main prohibitions on anti-competitive behaviour.

1. Anti-competitive Agreements

Any agreements which have as their object or effect the appreciable prevention, restriction or distortion of competition within Singapore are prohibited under the Competition Act, unless such agreements are excluded or exempted. Such a prohibition applies even if the agreement is entered into outside of Singapore, or if any party to the agreement is incorporated or situated outside of Singapore.

Certain agreements may be excluded from this prohibition if they have a net economic benefit, i.e. the agreement contributes to improving production or distribution or promotes technical or economic progress, and it neither imposes on parties to the agreement restrictions which are not indispensable to attaining those objectives nor gives the parties an opportunity to eliminate competition regarding goods or services that are subject to the agreement.

2. Abuse of Dominant Position

The Competition Act forbids any conduct of an undertaking (e.g. an individual, or a body corporate, regardless of whether they are foreign or Singapore-owned) amounting to abuse of a dominant position. This prohibition involves a two-stage test. First, it is determined if the undertaking is dominant in a relevant market either in Singapore or elsewhere (i.e., whether it has substantial market power, such as having the ability to profitably sustain prices above competitive levels or to restrict output or quality below competitive levels, or the ability to weaken competition by raising barriers to entry). Second, if it is dominant, whether it has abused that dominant position in a market in Singapore.

3. Mergers that Lessen Competition

Mergers that substantially lessen competition are prohibited. Mergers include the amalgamation of two or more independent undertakings, the acquisition of control in another undertaking or the acquisition of the assets of another undertaking, placing the acquiring undertaking in a position to replace the second undertaking in the business. The creation of a joint venture to perform, on a lasting basis, all functions of an autonomous economic entity, may also be deemed to be a merger.



Workplace Health and Safety Regime

1. Workplace Safety and Health Act 2006

Under the Workplace Safety and Health Act 2006 ("**WSHA**"), employers or principals must take reasonably practicable measures to ensure the safety and health of employees working under their direct control, as well as all persons affected by the employees' work. Principals must ensure that engaged contractors have the necessary expertise to carry out the work assigned and that the contractor has taken adequate safety and health measures with respect to the contractor's employees. Likewise, occupiers of a workplace should ensure that the workplace, all its entrances and exits, and all machinery, equipment, plants, articles, and substances within it are safe and without risk to the health of any person within those premises.

The WSHA also requires employers to establish safety and health management arrangements in the company, such as appointing a safety and health committee, health officers, co-ordinators, and auditors.

Generally, a company's officer may be held liable for offences committed by the company under the WSHA. The Code of Practice on Chief Executives' and Board of Directors' Workplace Safety and Health Duties ("**Code**") provides guidance on reasonably practicable measures that a key officer should put in place to prevent workplace safety and health lapses. Directors and chief executives should comply with the Principles in the Code and undertake high-level due diligence to prevent committing offences, in order to limit their liability for any potential breach of the WSHA that the company has committed.

2. Work Injury Compensation Act 2019

Under the Work Injury Compensation Act 2019 ("**WICA**"), employees who have sustained injuries in work-related accidents or contracted an occupational disease may claim work injury compensation from employers. Dependants of employees who died in work-related accidents are also entitled to compensation, including medical leave, wages, medical expenses and a lump sum compensation for permanent incapacity, current incapacity, or death.

Under the WICA, an employer must get work injury compensation insurance from designated insurers for all employees performing manual work (regardless of salary level) and all employees performing non-manual work earning up to S$2,600 per month. This requirement applies to both local and foreign employees. Failure to do so is an offence under the WICA.

Employers need not buy insurance for all other employees not mentioned above, although employers still must pay compensation for valid claims under the WICA, even if they have not bought insurance for the exempt employees.



Dispute Resolution Systems

1. Litigation

For civil cases, the Magistrates' Courts deal with claims that do not exceed S$60,000, whilst the District Courts deal with claims that do not exceed S$250,000. The High Court deals with civil claims valued at more than S$250,000, or criminal cases regarding offences punishable with death or imprisonment for more than 10 years, and may also entertain appeals.

The Singapore International Commercial Court ("**SICC**") is a division of the High Court providing a holistic route for transnational commercial disputes. The SICC offers a court-based dispute resolution mechanism adjudicated by a panel comprising specialist commercial judges from Singapore and international judges from civil and common law traditions.

The Court of Appeal hears prescribed categories of civil appeals and all criminal appeals against decisions made by the General Division of the High Court, generally by three or greater odd number of Judges.

2. Mediation

If both parties wish to find a mutually acceptable solution amicably, disputants may mutually agree to appoint a neutral mediator to assist in negotiations. Mediation is generally faster, and parties retain both privacy and control over the mediation outcome. The Singapore Mediation Centre, Singapore International Mediation Centre, and State Courts Centre for Dispute Resolution are Singapore's main mediation centres.

To mitigate the lack of finality in mediation, Singapore has ratified the Singapore Convention on Mediation, which enables parties to an international settlement agreement resulting from mediation to enforce the agreement directly in states that have ratified the Convention.

3. Arbitration

Parties may submit their dispute to a neutral arbitrator for a binding and final decision. Arbitration need not be conducted in Singapore, although the Singapore International Arbitration Centre hears both international and domestic disputes. Parties usually agree to arbitrate in their contract, although they may resort to it post-dispute.

Parties may alternatively resort to Arb-Med-Arb, referring the dispute to arbitration before mediation. If the parties settle, the settlement agreement can be recorded as a consent award. If mediation fails, they can proceed with arbitration. As this process is consensual, both parties to the dispute must agree to the same.

Arbitration is quicker than litigation, incurs lower costs, and allows parties to choose an arbitrator with technical knowledge in a particular field.

4. Neutral Evaluation

In neutral evaluation, an independent third party (the "**Neutral**") hears the parties' case through written and/or oral submissions and gives a reasoned opinion, which may or may not be binding depending on parties' preference. Unlike mediation where the focus is on obtaining a solution, in a neutral evaluation, the focus is on the merits of the parties' case.

Neutral evaluation is offered by the Singapore Mediation Centre and the State Courts. Parties can also approach the Singapore International Mediation Centre for recommendations to appoint mediators or experts as Neutrals.



Closing Down of a Business

Depending on the type of business vehicle, the procedure for closing down a business varies.

1. Private Company Limited by Shares

A private company limited by shares may be closed by a members' or creditors' voluntary winding up, a compulsory winding up or by being struck off the Register of Companies via an application to the Accounting and Corporate Regulatory Authority of Singapore ("**ACRA**").

(a) Members' Voluntary Winding Up

In a members' voluntary winding up, the company's directors must file a declaration of solvency with ACRA, declaring that the directors are of the opinion that the company can pay its debts in full within 12 months after winding up commences. The company's shareholders must approve the voluntary winding up via a special resolution, and pass an ordinary resolution appointing a liquidator. Once all the company's affairs have been fully wound up, the liquidator shall convene a final meeting of shareholders to present the company's final accounts. The company will be dissolved three months from the final meeting.

(b) Creditors' Voluntary Winding Up

If the company's directors cannot file solvency statements, or the liquidator finds that the company is unable to pay or provide for its debts' payment in full within 12 months after winding up begins, the liquidator must summon a creditors' meeting and state the company's assets and liabilities. Creditors may then appoint another liquidator to commence a creditors' voluntary winding up instead.

(c) Compulsory Winding Up

A company may be wound up pursuant to an Order of the Court under certain circumstances (for example, if the company is unable to pay its debts). A Court may appoint a liquidator to wind up the company's affairs or, alternatively, the Official Receiver shall be the company's liquidator. The liquidator will wind up the company's affairs and file the necessary notifications required under the Insolvency, Restructuring and Dissolution Act 2018.

(d) Striking Off

A company may apply to ACRA to be struck off the Register of Companies. To do so, the company must have ceased trading, must not have commenced business from the date of incorporation, and also must not have any current or contingent assets and liabilities.

If successful, an online application may be submitted to ACRA to strike the company off the Register of Companies. If there are no objections to the striking off application within four months, a final notice will be published in the Singapore Government Gazette to publicise this.

2. Branch

If a foreign company ceases to have a place of business in Singapore, or has undergone liquidation in its place of incorporation, the Representative of the branch must file either a Notification by Foreign Company of Cessation of Business or a Notice by Authorised Representative of Foreign Company of Liquidation or Dissolution of Company respectively with ACRA.

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