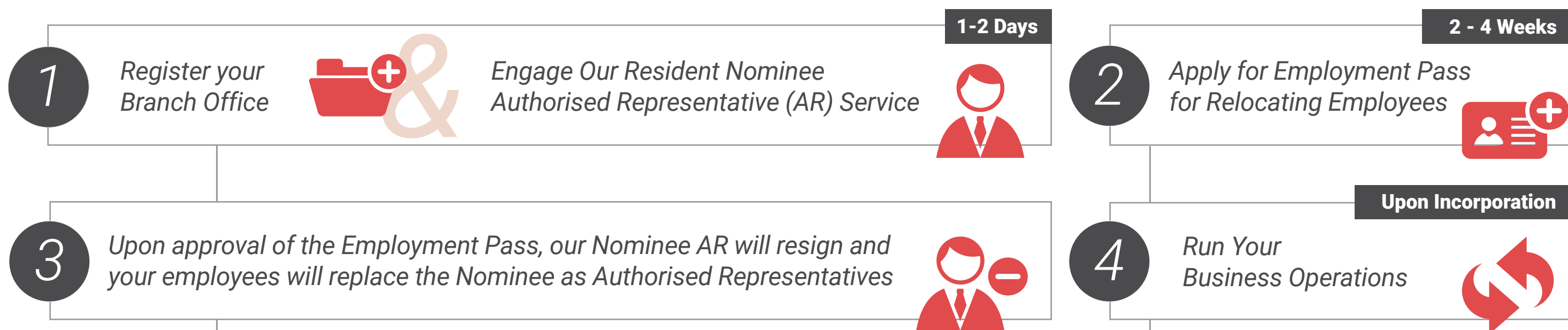


SINGAPORE BRANCH OFFICE + EMPLOYMENT PASS



Setup Requirements

- Owned by a Foreign Entity
- 1 Resident Authorised Representative
- Local Registered Address

Singapore Branch Office Details

Who is it for?	A Branch Office in Singapore is an extension of a foreign parent company registered outside of Singapore. The purpose of a Branch Office is to facilitate operation and revenue generation in Singapore for the foreign parent company. It is considered a non-resident for tax purposes, and therefore not eligible for tax incentives and exemptions available to Singapore private limited companies.
ACRA Registration Process	<p>1. Name Approval The Branch Office name must be the same as the parent company.</p> <p>2. Branch Office Registration ACRA does not allow foreign companies to self-register. You can engage us to assist you in registering your Branch Office. It is not necessary for you to be in Singapore for the registration of the Branch Office. The approval process takes approximately between 1-2 days provided all documents are in place.</p>
Visa Validity	1-2 years for Employment Pass
Visa Renewal	2 - 3 years

Effective Corporate Tax Rates (FY 2018)

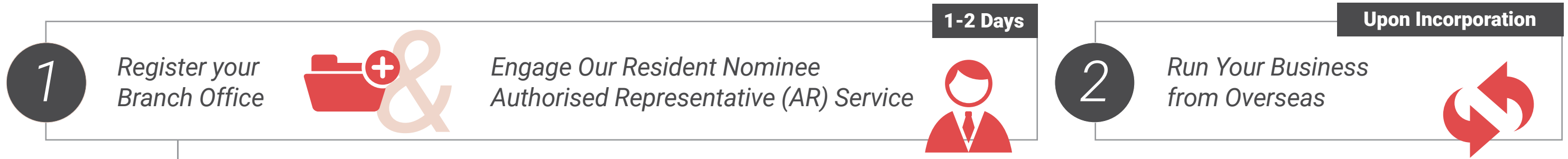
Note: All Singapore company dividends are tax-free in the hands of shareholders.

Branch Company

Taxable Income (SGD)	Effective Tax Rate
100,000	6.46%
200,000	6.63%
300,000	6.69%
400,000	8.42%
500,000	9.82%
1,000,000	13.41%
2,000,000	15.20%
3,000,000	15.80%
5,000,000	16.28%
10,000,000	16.64%

** Maximum headline corporate tax rate is 17%*

SINGAPORE BRANCH OFFICE + RESIDENT NOMINEE AR



Setup Requirements

- Owned by a Foreign Entity
- 1 Resident Authorised Representative
- Local Registered Address

Singapore Branch Office Details

What is it?	A Branch Office in Singapore is an extension of a foreign parent company registered outside of Singapore. The purpose of a Branch Office is to facilitate operation and revenue generation in Singapore for the foreign parent company. It is considered a non-resident for tax purposes, and therefore not eligible for tax incentives and exemptions available to Singapore private limited companies.
ACRA Registration Process	<p>1. Name Approval</p> <p>The Branch Office name must be the same as the parent company.</p> <p>2. Branch Office Registration</p> <p>ACRA does not allow foreign companies to self-register. You can engage us to assist you in registering your Branch Office. It is not necessary for you to be in Singapore for the registration of the Branch Office. The approval process takes approximately between 1-2 days provided all documents are in place.</p>

Effective Corporate Tax Rates (FY 2018)

*Note: All Singapore company dividends are **tax-free** in the hands of shareholders.*

Branch Company

Taxable Income (SGD)	Effective Tax Rate
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** Maximum headline corporate tax rate is 17%*