

Publication of Advance Rulings

To enhance taxpayers' understanding of IRAS' interpretation and application of tax laws in specific scenarios, IRAS will be publishing a summary of advance rulings applied for on or after 1 May 2019.

A summary of the ruling (i.e. a summary of the background, facts and issues raised in the application for advance ruling, as well as the rulings given) will be made available on the IRAS website in respect of advance ruling applications made on or after 1 May 2019, if:

- a. Taxpayer has given consent for the publication of a summary of the ruling; and
- b. the issue that is the subject of the ruling request does not relate to Advance Pricing Arrangements.

The summary of the ruling will be published in a form that does not set out the identity of the taxpayer, the arrangement or any other parties to the arrangement in the ruling, date of transactions or transaction values.

Removal of Non-Residency Election for Singaporeans Working Overseas

Currently, IRAS allowed Singaporeans the choice of being treated as non-residents for any Year of Assessment (YA) where they have been working abroad for at least 6 months.

Pursuant to IRAS' review, the administrative concession which allows Singaporeans to opt to be assessed as non-residents for tax purposes is no longer relevant in furthering its objective of removing the disincentive for Singaporeans to work abroad.

The administrative concession will thus be removed with effect from YA 2021 (i.e. calendar year 2020). This means that the last YA of which any taxpayer may elect to be assessed as non-resident is YA 2020.

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How we can assist

If you need assistance or advice on the above, we are here to assist you.

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