



**ZERO TAX FOR THE FIRST 3 YEARS
FOR NEW START-UP COMPANIES REGISTERED IN SINGAPORE**

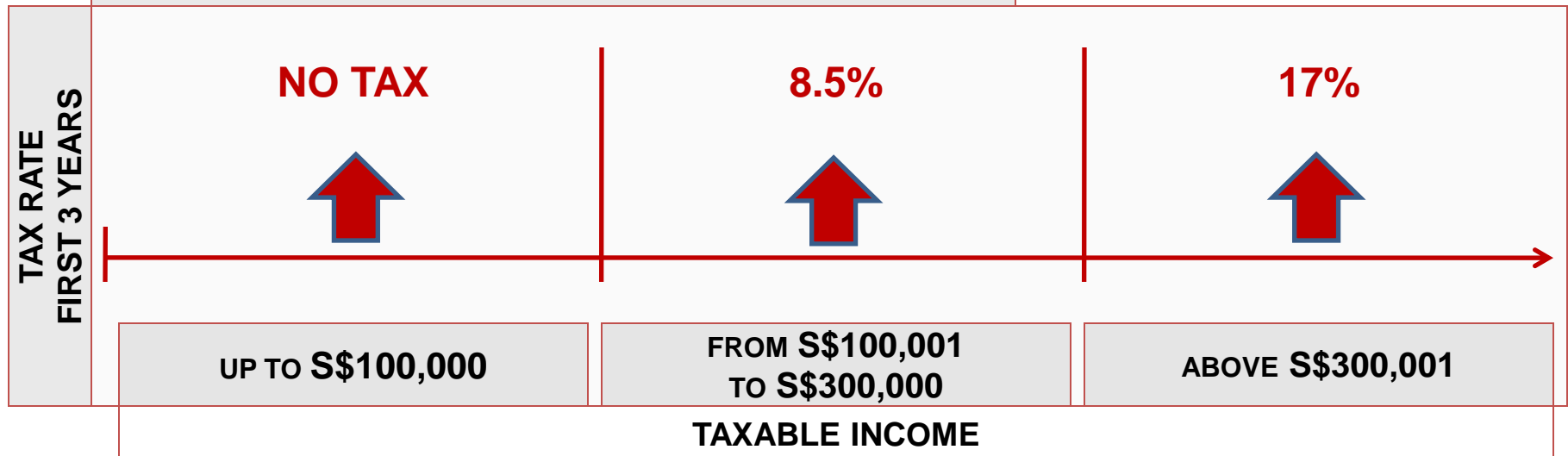
START-UP TAX EXEMPTION SCHEME

NEW START-UP COMPANIES ARE ELIGIBLE FOR THE SUTE, THE START-UP TAX EXEMPTION SCHEME, WHICH ALLOWS ZERO TAX FOR THE FIRST 3 YEARS, providing Start-Up company meets the qualifying conditions of being incorporated in Singapore, being a tax resident in Singapore, and having no more than 20 shareholders.

(note: property and investment holdings are not eligible for SUTE)

Singapore corporate tax rate is set at 17%, and after rebates and tax exemptions are calculated, Singapore offers one of the lowest effective corporate income tax in the world.

START-UP TAX EXEMPTION (SUTE) SCHEME






START-UP TAX EXEMPTION SCHEME

SINGAPORE TAX INCENTIVES ARE OFFERED IN THE FORM OF EXEMPTION FROM TAXATION OR REDUCTION IN THE TAX RATE.



30% CORPORATE INCOME TAX REBATE
FOR 3 YEARS (2013-2015)
capped at S\$30,000 per Year of Assessment

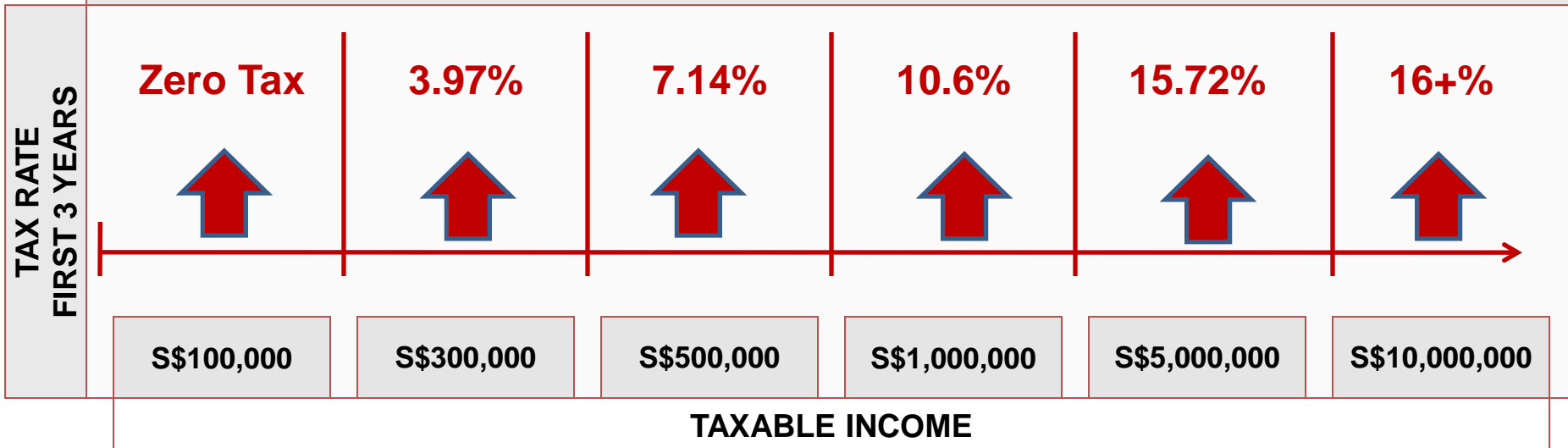
START-UP TAX EXEMPTION (SUTE) SCHEME

TAX RATE FIRST 3 YEARS	NO TAX 	8.5% 	17% 
	UP TO S\$100,000	FROM S\$100,001 TO S\$300,000	ABOVE S\$300,001
TAXABLE INCOME			

**START-UP TAX EXEMPTION
SCHEME**

AN EXAMPLE OF EFFECTIVE TAX RATE PER TAXABLE INCOME

TAX EXEMPTION FOR NEW START-UP COMPANIES REGISTERED IN SINGAPORE: FIRST 3 YEARS OF ASSESSMENT



TAX INCENTIVES

THE SINGAPORE GOVERNMENT PROVIDES TAX INCENTIVES FOR BUSINESS ACTIVITIES ENHANCING THE ECONOMIC OR TECHNOLOGICAL DEVELOPMENT OF THE COUNTRY

INDUSTRY	TAX INCENTIVE
MANUFACTURING & SERVICES INDUSTRY	from concessionary tax rate of 0% to full tax exemption for 5 to 15 years
MARITIME INDUSTRY	from concessionary tax rate of 10% to tax exemption granted on certain income derived
TRADING SECTOR	concessionary tax rate of up to 10%
INVESTMENT SECTOR	from tax exemption on qualifying instruments to deduction of losses incurred on disposal of shares or liquidation
FINANCIAL SERVICES INDUSTRY	from concessionary tax rate from 5% to 12% to tax exemption on qualifying instruments, and tax exemption on qualifying investment income
R&D RESEARCH AND DEVELOPMENT INDUSTRY	from 100% tax deduction on balance for R&D expenditure, to 150% tax deduction on balance qualifying expenditure for R&D done in Singapore, to 400% tax deduction on first S\$400,000 for R&D done in Singapore
PIC – PRODUCTIVITY AND INNOVATION CREDIT SCHEME	from 100% tax deduction on balance qualifying expenditure to 400% tax deduction on first S\$400,000 of qualifying expenditure

THE ADVANTAGES OF REGISTERING A COMPANY IN SINGAPORE

**SINGAPORE: BUSINESS “HUB”
FOR DEVELOPING MARKETS IN
ASEAN AND GREATER CHINA**



SINGAPORE

BEST COUNTRY IN THE WORLD TO DO BUSINESS

ONLY ASIAN COUNTRY TO HAVE “AAA” RATING

100% BUSINESS FRIENDLY



SINGAPORE

**12 GOOD REASONS TO CONSIDER
SINGAPORE AS YOUR BUSINESS
HUB IN ASEAN AND ASIA**

Singapore Company Registration

- 1 #1 BEST COUNTRY IN THE WORLD TO DO BUSINESS, ACCORDING TO 2012 WORLD BANK EASE OF DOING BUSINESS INDEX
#5 IN "THE WORLD COMPETITIVENESS SCOREBOARD 2013**
- 2 "AAA" CREDIT RATING: ONLY ASIAN COUNTRY TO HAVE "AAA" CREDIT RATING FROM STANDARD & POOR'S, MOODY'S, AND FITCH**
- 3 BUSINESS HUB IN ASIA, AND GLOBAL HOME BASE TO ASIAN MARKETS**
- 4 SAME TIME ZONE (GMT +8) AS HONG KONG & CHINA**
- **5 BUSINESS FRIENDLY: 100% FOREIGN CORPORATE SHAREHOLDING IS ALLOWED**
- **6 BUSINESS FRIENDLY: FULL TAX EXEMPTION FOR NEWLY INCORPORATED COMPANIES**
- **7 BUSINESS FRIENDLY: BUREAUCRACY-FREE & CORRUPTION-FREE ENVIRONMENT**
- 8 GLOBAL BUSINESSES TO ESTABLISH THEIR ASIA HEADQUARTERS IN SINGAPORE**
- 9 MULTICULTURAL SOCIETY WITH ENGLISH AS MAIN BUSINESS LANGUAGE**
- 10 ONE OF THE HIGHEST LIVING STANDARDS IN THE WORLD**
- 11 MASTER PLAN 2008: MAKE SINGAPORE A GREAT CITY TO LIVE, WORK AND PLAY IN**
- 12 INTERNATIONAL LIFESTYLE & BEST QUALITY OF LIFE FOR EXPATS**

A SNAPSHOT ON THE ADVANTAGES OF INCORPORATING A “PTE. LTD.” COMPANY IN SINGAPORE:

- 1 A “PTE. LTD” IS CONSIDERED A TAX RESIDENT AND ELIGIBLE FOR TAX EXEMPTIONS
- 2 ENJOYS HIGHLY COMPETITIVE AND EFFECTIVE CORPORATE TAX RATE
- 3 SUITABLE FOR A BUSINESS THAT HAS SUBSTANTIAL GROWTH PLAN AND DEVELOPMENT
- 4 100% FOREIGN CORPORATE SHAREHOLDING IS ALLOWED
- 5 NUMBER OF SHAREHOLDERS CANNOT EXCEED 20 TO ENJOY TAX EXEMPTION
- 6 NO AUTHORISED PAID-UP CAPITAL REQUIRED: MINIMUM PAID-UP CAPITAL OF S\$1
- 7 COMPANY MUST HAVE A SINGAPORE RESIDENT OR EP HOLDER AS A LOCAL DIRECTOR
- 8 START-UP EXEMPTION SCHEME: 0% UP TO S\$100,000 TAXABLE INCOME FOR THE FIRST 3 YEARS
- 9 MAXIMUM 8.5% TAX RATE BETWEEN S\$100,001 AND S\$300,000 FOR FIRST 3 YEARS
- 10 LOW FLAT TAX RATE OF 17% ON TAXABLE INCOME OVER S\$300,001
- 11 SINGAPORE’S CORPORATE INCOME TAX RATE (17%) IS THE 3RD WORLD LOWEST AFTER HONG KONG (16.5%) AND IRELAND (12.5%)
- 12 ZERO TAX ON CAPITAL GAINS AND DIVIDENDS

THE ADVANTAGES OF REGISTERING A COMPANY

with



Marketing that Works!

- Singapore Company Registration
- Acting Resident Director
- Registered Office Address in Singapore
- Chartered/Company Secretary in Singapore
- Accounting Services
- Bank Account Opening in Singapore
- Mail Notification Service
- Immigration Services: Employment Pass

SINGAPORE COMPANY REGISTRATION

Singapore Company Registration

- package includes:
- ▶ company registration with ACRA
(Accounting & Corporate Regulatory Authority in Singapore)
 - ▶ Memorandum of Association
 - ▶ Share Certificate

ACTING RESIDENT DIRECTOR IN SINGAPORE

Acting Resident Director in Singapore for 1 year

- notes:
- ▶ The role and position of the Resident Director is according to Singapore Company Laws, and position must be covered by a Singapore resident. Marketing that Works! will provide your company with an acting Resident Director, and not simply with a Nominee Director who can fill a position in company business profile but cannot perform any action.
This is an major strategic advantage provided by Marketing that Works!
 - ▶ The Resident Director role will be provided by a Director associated to our company, and once your company will appoint a person who will be relocating to Singapore, this person may apply for the Singapore Employment Pass and then cover the role of Resident Director.
 - ▶ In the meantime our Resident Director will act on behalf of your company so that your company can be actively operative since day 1 of company registration.

THE ADVANTAGES OF REGISTERING
YOUR COMPANY IN SINGAPORE
WITH MARKETING THAT WORKS!

REGISTERED OFFICE ADDRESS IN SINGAPORE

Registered Office Address in Singapore for 1 year

- notes:
- ▶ your company will be registered with registered office address at the head office of our company Marketing that Works Pte Ltd
 - ▶ the address can be used on business cards, letterheads, or any other official docs
 - ▶ the address will remain active until your company will decide to move to own office
- additional services:
- ▶ dedicated local business telephone number
 - ▶ trademarks and copyrights registration services in Singapore

CORPORATE SECRETARIAL SERVICE IN SINGAPORE

Corporate Secretarial Service in Singapore for 1 year

- notes:
- ▶ a Singapore registered company must have a Company Secretary who must be a Singapore resident: our company will provide company secretarial service

ACCOUNTING SERVICES

Accounting Services in Singapore for 1 year

- package includes:
- ▶ bookkeeping & accounting
 - ▶ AGM (Annual General Meeting)
 - ▶ AR (Annual tax Return)
- additional services:
- ▶ payroll services

THE ADVANTAGES OF REGISTERING
YOUR COMPANY IN SINGAPORE
WITH MARKETING THAT WORKS!

BANK ACCOUNT OPENING IN SINGAPORE

Corporate Bank Account Opening in Singapore

notes: ▶ we can assist in corporate bank account opening in Singapore according to banking needs of the newly registered Singapore company

MAIL NOTIFICATION SERVICE

Mail Notification Service in Singapore for 1 year

notes: ▶ whenever mails arrive we provide notification via email,
▶ urgent or priority mails may be forwards to client abroad by courier

IMMIGRATION SERVICES

Immigration Services in Singapore: Employment Pass

notes: ▶ we handle the application for Employment Pass (EP) that can only be submitted after your company is registered. Once your manager has relocated to Singapore and obtained the EP he/she can act as Resident Director of your company in Singapore, or be listed as Employee of your company in Singapore

additional services: ▶ Entrepreneur Pass
▶ Singapore Permanent Resident

Singapore Company Registration

3 MODES OF ENTRY FOR DEVELOPING NEW MARKETS IN ASIA

- Market Research & Market Analysis
- Market Opportunities & Business Potential
- Business Development Plan

- Market Entry Strategy
- Marketing & Communication Strategy
- Business Negotiations

E

EXPORT

- Direct Export
- Agents & Distributors
- Licensing
- Representative Office

JV

JOINT-VENTURE

- Equity Joint-Venture
- Non-Equity Joint-Venture
- Strategic Alliances

FDI

FOREIGN DIRECT INVESTMENT

- Manufacturing Plant
- Trading Company
- Mergers & Acquisitions

For info on:

- MARKET ENTRY / INTERNATIONALIZATION / JOINT-VENTURE PLANS IN ASIA
- BUSINESS DEVELOPMENT PLANS IN ASIA
- FDI (FOREIGN DIRECT INVESTMENT) OPPORTUNITIES IN ASIA
- SINGAPORE COMPANY REGISTRATION



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