

**StartAsia™**



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

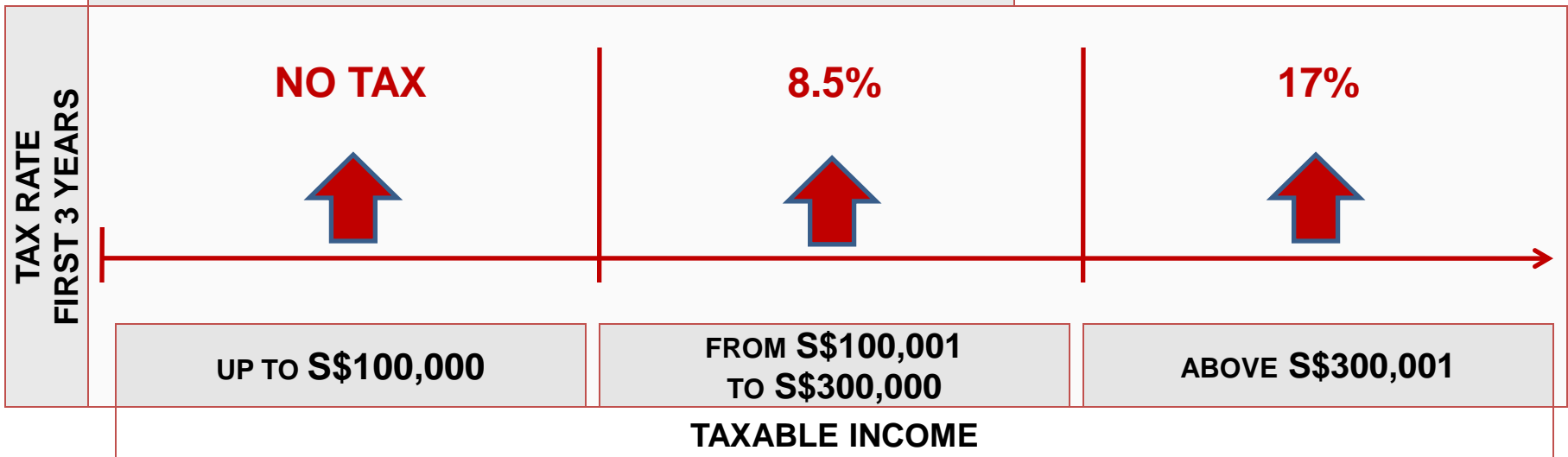
## START-UP TAX EXEMPTION SCHEME

**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

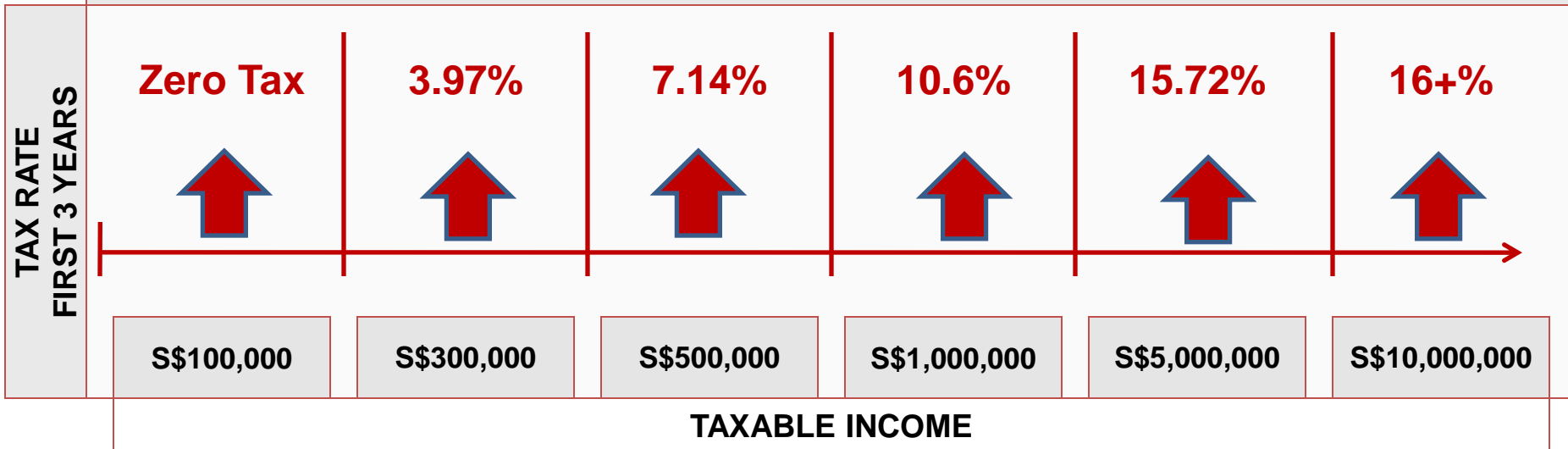
**START-UP TAX EXEMPTION (SUTE) SCHEME**

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

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**






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

- 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 3<sup>RD</sup> WORLD LOWEST AFTER HONG KONG (16.5%) AND IRELAND (12.5%)
-  12 ZERO TAX ON CAPITAL GAINS AND DIVIDENDS

# THE ADVANTAGES OF REGISTERING YOUR COMPANY IN SINGAPORE

with



***MarketingthatWorks!***

- 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



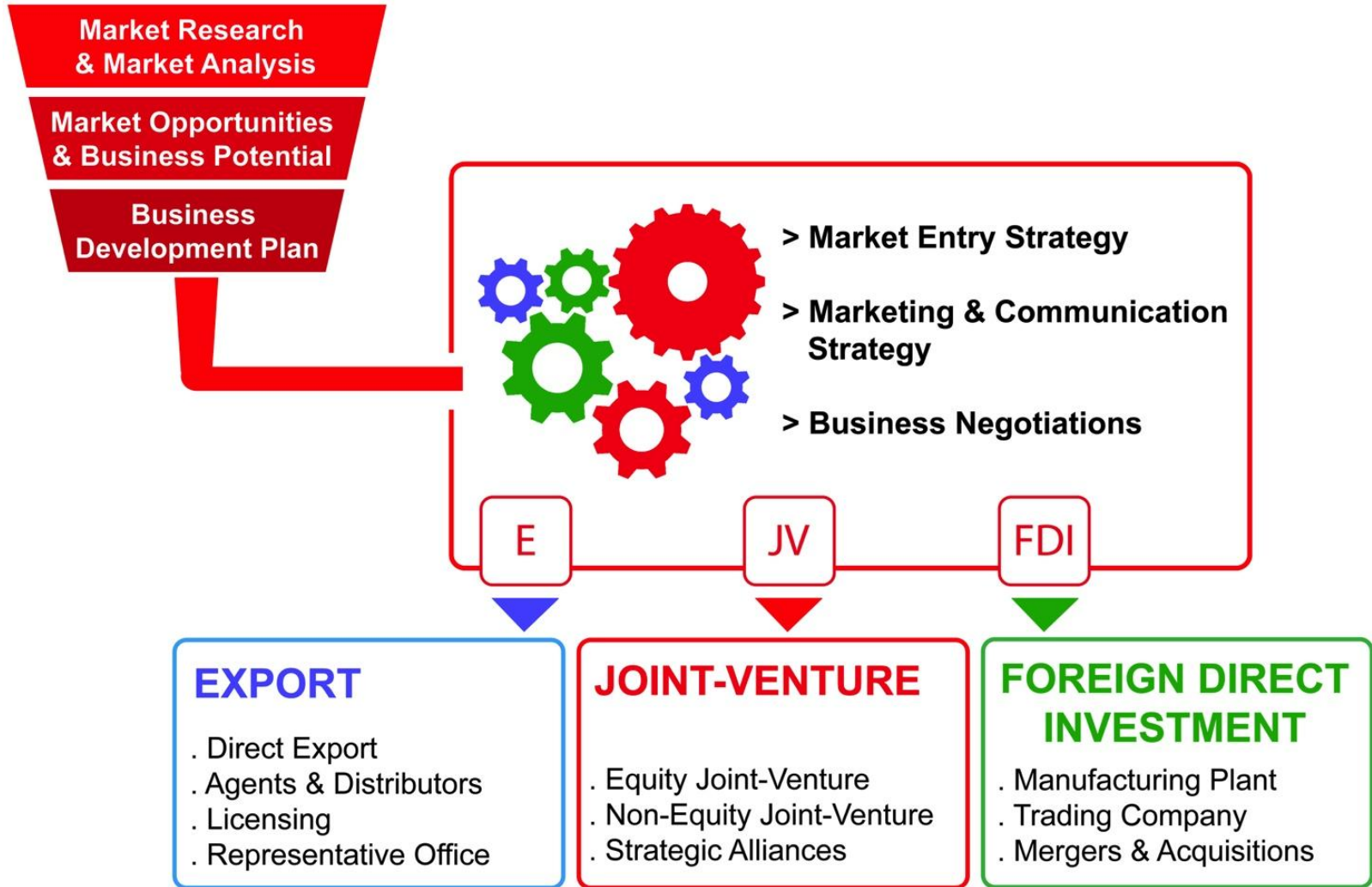
## IMMIGRATION SERVICES

### 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

HERE'S HOW WE CAN ASSIST YOU IN DEVELOPING YOUR NEW BUSINESS IN ASIA VIA SINGAPORE



For info on:

- MARKET ENTRY & BUSINESS STRATEGY IN ASIA: EXPORT – JOINT-VENTURE – FDI
- BRAND MARKETING & COMMUNICATION
- CORPORATE & LEGAL SERVICES: SINGAPORE & HONG KONG COMPANY REGISTRATION, REPRESENTATIVE OFFICE, TRADING COMPANY
- BUSINESS DEVELOPMENT & MARKET OPPORTUNITIES IN ASIA



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