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Investments and  
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# 洞察机遇 See opportunities

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professionals keep  
clients abreast  
of developments  
that affect their  
businesses and  
help them interpret  
their significance



新加坡不仅是世界上企业所得税税率最低的国家之一，同时为吸引投资，新加坡政府也对投资者提供了种类繁多的投资优惠政策，包括税务豁免和税收优惠政策、加速折旧政策、补贴和优惠的贷款条件等。新加坡的税收优惠及补贴主要包括免税、税率优惠或补贴等，并适用于大部分的行业。

Despite having one of the lowest corporate tax rates in the world, Singapore still offers a wide range of investment incentives for investors including tax holidays and concessions, accelerated depreciation schemes, grants and favourable loan conditions to attract substantive investments. The tax incentives and grants offered in Singapore are generally in the form of exemption from tax, reduction in the rate of tax or subsidies, and are available to a broad spectrum of industries.

新加坡致力于确保其商业环境（包括激励措施）保持竞争力，同时遵守国际标准。与许多其他国家一样，税收激励是新加坡作为引人注目的全球商业和外国投资中心强化其价值主张的一套财政工具的一部分，新加坡的税收激励已被审查为符合经合组织的BEPS框架。

Singapore is committed to ensuring that its business environment, including incentives remain competitive while remaining compliant to international standards. Like many other countries, tax incentives form part of Singapore's suite of fiscal tools in strengthening its value proposition as a compelling global hub for businesses and foreign investments, and Singapore's tax incentives have been reviewed to be compliant with the OECD's BEPS framework.



鉴于国际税收发展，特别是根据BEPS 2.0计划实施的全球最低税收，新加坡政府一直在与行业参与者和税务专业人士密切协商，完善其激励工具和措施，以提高国家的价值主张。可以肯定的是，新加坡的激励机制将继续存在，降低的税率将继续适用于不受BEPS 2.0规则约束或仍能从中受益的投资者。

In view of international tax developments, particularly the global minimum tax to be implemented under the BEPS 2.0 initiatives, the Singapore government has been in close consultation with industry players and tax professionals to refine its incentive toolkit and measures to enhance the country's value propositions. What is certain is that Singapore's incentive regime will stay and reduced tax rates can continue to be relevant for investors who are not subject to or can still benefit under the BEPS 2.0 rules.

#### 我们对您的助力

#### How we can help

在德勤，我们的税务专才帮助客户紧跟政策时局，运筹帷幄。我们将协助客户找出最佳税务方案。我们同时也帮助客户推荐最适合的税收优惠和补贴政策，助力客户有效管控税务成本。

At Deloitte, our tax professionals keep our clients abreast of developments that affect their businesses and help them interpret their significance. We assist our clients in identifying tax methodologies that work best. We also help clients identify appropriate tax incentives and grants from relevant government authorities and help organisations to manage their tax affairs cost effectively.

## 政府税收优惠政策概述

## Overview of government incentives

依据贵公司的商业计划，您可以考虑以下税收优惠及补贴政策：

Depending on your company's business plans, you may consider various tax incentives and grants as follows:

| 现行税收优惠政策<br>Incentives available   | 优惠内容<br>What they offer   |
|--|---|
| <b>总部及国际化业务<br/>Headquarter and internationalisation activities</b>            |   |
| <b>国际总部税务优惠 (IHQ)<br/>International Headquarters (IHQ) Award</b>               | 对于将实质性的总部职能放在新加坡，用以管理、协调和控制区域业务运营的企业，其总部业务收入可享受5%或10%的优惠税率。一般情况下，它会与“先锋企业优惠”或“发展与扩张计划”一同授予。<br>Tax exemption or concessionary tax rates of 5% or 10% on income from headquarter activities for companies that commit to anchor substantive headquarter activities in Singapore to manage, coordinate and control regional business operations. It is generally awarded with the Pioneer Certificate Incentive or the Development and Expansion Incentive. |
| <b>并购优惠计划 (M&amp;A)<br/>Mergers &amp; Acquisitions (M&amp;A) Scheme</b>        | 收购方可获得占合格的收购价值（每纳税评估年度 的上限为 4,000 万新元）25%的并购补贴（上限为 1,000 万新元），并对符合条件的股票收购所产生的交易成本享受双倍的税前抵扣（上限为 100,000 新元）。<br>The acquiring company is granted an M&A allowance of 25% (capped at S\$10 million) of the qualifying acquisition value capped at S\$40 million per Year of Assessment (YA), double tax deduction on transaction costs incurred in respect of qualifying share acquisitions (capped at S\$100,000).   |
| <b>国际化双倍减免计划 (DTD)<br/>Double Tax Deduction for Internationalisation (DTD)</b> | 对于在市场准备、市场开拓、市场推广和市场布局这四大种类的国际市场拓展和投资开发活动而产生的合格费用享受200%的税前抵扣。<br>200% tax deduction on eligible expenses for international market expansion and investment development activities in 4 key categories such as market preparation, market exploration, market promotion and market presence.   |
| <b>市场备入援助金 (MRA)<br/>Market Readiness Assistance (MRA) grant</b>               | 对于设立海外市场、业务发展和市场推广等预先活动所产生的合格成本提供最高 70% 的资金支持，每家公司在每个新兴市场的资助上限为 100,000 新元。从2020年11月1日至2022年3月31日期间，最高资助比例将提高至80%。<br>Up to 70% funding support of eligible cost for pre-determined activities such as overseas market setup, business development and market promotion, capped at up to S\$100,000 per company per new market. The maximum support level will be raised up to 80% from 1 November 2020 to 31 March 2022.                                 |
| <b>制造及服务相关业务<br/>Manufacturing and services activities</b>                     |   |
| <b>先锋企业优惠 (PC)<br/>Pioneer Certificate Incentive (PC)</b>                      | 符合条件的先锋活动收入免税。自2018年7月1日起，知识产权 (IP) 收入将不再包含在新“先锋服务企业优惠 (PC-S)”中，排除在外的IP收入将遵循国际标准的“祖父时间表”准则。<br>Tax exemption on income from qualifying pioneering activities. Intellectual Property (IP) income will no longer be incentivised under new Pioneer Services Companies Incentive (PC-S) awards approved from 1 July 2018, and the exclusion of IP income will follow grandfathering timelines based on international standards.                              |
| <b>发展与扩张优惠 (DEI)<br/>Development &amp; Expansion Incentive (DEI)</b>           | 合格的业务活动所产生的增量收入可享受5%或10%的优惠税率。自2018年7月1日起，知识产权 (IP) 收入将不再包含在新的“发展与扩张计划”。排除在外的IP收入将遵循国际标准的“祖父时间表”准则。<br>Reduced tax rate of 5% or 10% on incremental income from qualifying activities. IP income will no longer be incentivised under new DEI awards approved from 1 July 2018, and the exclusion of IP income will follow grandfathering timelines based on international standards.   |



| 现行税收优惠政策<br>Incentives available   | 优惠内容<br>What they offer  |
|--|--|
| 投资津贴 (IA)<br>Investment Allowance (IA)                                     | 经批准的固定资本支出可在获得正常资本津贴之外获得一定百分比的额外津贴。<br>Allowance (on top of normal capital allowance) on a percentage of approved fixed capital expenditure.   |
| 综合投资津贴 (IIA)<br>Integrated Investment Allowance (IIA)                      | 对于经批准的项目,其海外的生产设备或二手生产设备(不含售出后而回购的生产设备)将产生的经批准的固定资本支出可在获得正常资本津贴之外获得一定百分比的额外津贴。<br>Allowance (on top of normal capital allowance) on a percentage of approved fixed capital expenditure to be incurred on productive equipment or any second-hand productive equipment (other than productive equipment sold and repurchased by the company) that is placed outside Singapore for an approved project.  |
| 土地集约化津贴 (LIA)<br>Land Intensification Allowance (LIA)                      | 对于合格建筑物的建造或翻修/扩建可获得25%的初次津贴及以后每年5%的津贴。<br>Initial allowance of 25% and annual allowance of 5% on qualifying capital expenditure incurred for the construction or renovation/extension of a qualifying building or structure.   |
| 获批外国贷款 (AFL) 优惠<br>Approved Foreign Loan (AFL) Incentive                   | 因贷款购买生产设备而支付的利息享有优惠或为零的预提所得税税率。<br>Reduced or nil withholding tax rates on interest payments on loans taken to purchase productive equipment.  |
| <b>贸易相关业务<br/>Trading activities</b>                                       |  |
| 环球贸易商计划 (GTP)<br>Global Trader Programme (GTP)                             | 合格交易收入可享受5%或10%的优惠税率。合格的交易包括实物交易、实物交易经纪、期货及衍生品(包括结构性商品融资)交易。<br>Reduced tax rates of 5% or 10% on qualifying income from physical trading, brokering of physical trades and trading in futures and derivatives (including structured commodity financing).   |
| <b>金融和资金相关业务<br/>Finance and treasury activities</b>                       |  |
| 金融与财资中心(FTC)优惠<br>Finance & Treasury Centre (FTC) Incentive                | 对于合格的金融与财资中心服务/业务收入享受8%的优惠税率。对于FTC活动产生的银行、非银行金融机构以及经批准的网络公司的利息支付(例如:贷款)可免于征收预提所得税。<br>Reduced tax rate of 8% on income from qualifying FTC services/activities. Withholding tax exemption on interest payments (e.g., on loans) from banks, non-banks financial institutions and approved network companies for FTC activities.  |
| 金融业优惠计划 (FSI)<br>Financial Sector Incentive (FSI)                          | 合格的银行及金融业务、总部和企业服务、基金管理以及投资咨询服务收入享受5%、10%、12%或13.5%的优惠税率。<br>Reduced tax rates of 5%, 10%, 12%, and 13.5% on income from qualifying banking and financial activities, headquarter and corporates services, fund management, and investment advisory services.  |
| 新加坡金融管理局监管沙盒制度<br>Monetary Authority of Singapore (MAS) Regulatory Sandbox | 在沙盒期间,宽松的法律以及监管要求允许金融机构进行金融服务的创新实验。<br>Relaxed legal and regulatory requirements for the duration of the sandbox to allow financial institutions to experiment with innovative financial services.   |
| 金融培训计划 (FTS)<br>Financial Training Scheme (FTS)                            | 该计划旨在支持金融行业的特定培训项目,以此来提高金融行业专业能力。金融企业可获得最高90%的直接培训费补贴,每个项目每名参与者补贴上限为2,000 新元。适用于2020 年4 月 8 日和 2021 年 12 月 31 日(含首尾两天)期间的培训项目<br>Co-funding to support financial sector specific training programmes that raise the competency of the financial sector. Up to 90% support for direct training costs, subject to a cap of \$2,000 per participant per programme. Available for training programmes commencing between 8 April 2020 and 31 December 2021 (both dates inclusive). |

| <p>现行税收优惠政策<br/>Incentives available</p>   | <p>优惠内容<br/>What they offer</p>   |
|--|---|
| <p><b>金融科技和创新计划 (FSTI)</b><br/><br/><b>Financial Sector Technology and Innovation (FSTI) Scheme</b></p>                                      | <p>FSTI 计划为符合条件的费用提供最高 70% 的资助，资金可用于以下七种用途：</p> <p><b>创新中心：</b> 吸引金融机构 (FI) 在新加坡设立研发和创新实验室，以试验创新理念并推出市场解决方案。</p> <p><b>机构级别的项目：</b> 催化创新理念和市场解决方案，以提高金融机构和行业的竞争力。</p> <p><b>全行业的技术或公共事业项目：</b> 支持建设全行业的技术基础设施以提供全新的综合服务来提高金融服务业的效率和生产力。</p> <p><b>概念验证 (POC)：</b> 支持新兴创新技术的试验、开发并渗入到金融行业。</p> <p><b>人工智能和数据分析 (AIDA)：</b> 支持加强新加坡金融行业的 AIDA 生态系统。</p> <p><b>网络安全能力补贴：</b> 深化网络安全能力并培养新加坡金融服务业的本地网络安全人才。</p> <p><b>数字加速化补贴：</b> 支持新加坡的小型金融机构和金融科技公司采用数字解决方案来提高生产力、增强运营弹性以及更好地管理风险等。</p> <p>The FSTI scheme provides up to 70% co-funding for qualifying expenses and funds can be used for seven purposes:</p> <p><b>Innovation centres:</b> to attract financial institutions (FIs) to set up their R&amp;D and innovation labs in Singapore to test-bed innovative ideas and roll out market solutions.</p> <p><b>Institution-level projects:</b> to catalyse innovative ideas and market solutions to advance the competitiveness of the financial institution and the sector.</p> <p><b>Industry-wide technological or utility projects:</b> to support the building of industry-wide technology infrastructure that is required for the delivery of new, integrated services to improve efficiency and boost productivity in the financial services sector.</p> <p><b>Proof of concept (POC):</b> to support experimentation, development and dissemination of nascent innovation technologies into the financial sector.</p> <p><b>Artificial intelligence and data analytics (AIDA):</b> to support the strengthening of the AIDA ecosystem within Singapore's financial sector.</p> <p><b>Cybersecurity capability grant:</b> to deepen cybersecurity capabilities and develop local cybersecurity talent in Singapore's Financial Services Sector.</p> <p><b>Digital Acceleration Grant:</b> supports Singapore-based smaller financial institutions and FinTech firms in adopting digital solutions to improve productivity, strengthen operational resilience, and managing risks better etc.</p> |
| <p><b>新加坡银行业和金融协会 (IBF) 标准培训计划 (IBF- STS)</b><br/><br/><b>Institute of Banking and Finance (IBF) Standards Training Scheme (IBF-STS)</b></p> | <p>该计划旨在支持IBF认证的培训和评估项目。金融企业可获得最高70%的直接培训费补贴，每个项目每名参与者补贴上限为7,000 新元。适用于2020 年4 月 8 日和 2021 年 12 月 31 日 (含首尾两天) 期间开始的培训项目</p> <p>Co-funding to support training and assessment programmes that are accredited under the IBF standards. Up to 90% support for direct training costs, subject to a cap of \$7,000 per participant per programme. Available for training programmes commencing between 8 April 2020 and 31 December 2021 (both dates inclusive).</p>  |

| 现行税收优惠政策<br>Incentives available  | 优惠内容<br>What they offer   |
|---|---|
| <b>研发活动和知识产权管理</b><br>Research and Development (R&D) activities and intellectual property (IP) management |   |
| <b>知识产权发展优惠计划 (IDI)</b><br>Intellectual Property Development Incentive (IDI)                              | <ul style="list-style-type: none"> <li>• 一定比例的合格知识产权收入可享受 5% 或 10% 的优惠税率，它是由修正后的关联比率法确定的，比例上限为 100%。优惠期不超过 10 年。</li> <li>• 合格的知识产权收入是指收取的特许权使用费或其他应收款，其作为对选定的合格知识产权进行商业开发的支付对价。</li> <li>• 合格的知识产权是指所有的专利或专利申请，以及所有软件版权。如果多个合格的知识产权之间相互关联，并无法确定此类知识产权中每个合格知识产权各自的收入/费用，则可以归类于“知识产权家族”。</li> <li>• Reduced tax rate of 5% or 10% on a percentage of qualifying IP income derived, as determined by the modified nexus approach and capped at 100%. The incentive period is limited to an initial period capped at 10 years.</li> <li>• Qualifying IP income means royalties or other income receivable as consideration for the commercial exploitation of an elected qualifying IPR.</li> <li>• Qualifying IPR means any patent or patent application, and any copyright subsisting in software. Qualifying IPRs that are interlinked such that it is not possible to identify income/ expenditure of such IPRs to each qualifying IPRs can be grouped into families of IPRs.</li> </ul> |
| <b>合格研发费用加计扣除</b><br>Enhanced tax deduction on qualifying R&D expenses                                    | <p>在本地进行的研发项目所发生的合格费用可享受最高250%的税前扣除。</p> <p>Up to 250% tax deduction on qualifying expenses for R&amp;D projects performed in Singapore.</p>  |
| <b>知识产权注册费双重减税</b><br>Double tax deduction on IP registration costs                                       | <p>每一纳税评税年度，首10万新元的合格知识产权注册费可享受最高200%的税前扣除。</p> <p>Up to 200% tax deduction on the first \$100,000 of qualifying IP registration costs for each YA.</p>   |
| <b>知识产权许可费双重减税</b><br>Double tax deduction on IP in-licensing expenses                                    | <p>每一纳税评税年度，首10万新元的合格知识产权许可费可享受最高200%的税前扣除。</p> <p>Up to 200% tax deduction on the first \$100,000 of qualifying IP in-licensing expenses for each YA.</p>  |
| <b>企业研究与创新优惠计划 (RIS(C))</b><br>Research and Innovation Scheme for Companies (RIS(C))                      | <p>该优惠计划旨在支持科学与技术领域的研发能力发展，以及在新加坡设立技能中心。满足优惠条件的项目成本支出包括以下：</p> <ul style="list-style-type: none"> <li>• 合格人员的人工成本</li> <li>• 设备</li> <li>• 材料和易耗品</li> </ul> <p>Co-funding to support the development of R&amp;D capabilities and technologies in areas of science and technology, and the establishment of centres of excellence in Singapore.</p> <p>Supportable project costs include expenditure in the following:</p> <ul style="list-style-type: none"> <li>• Manpower cost for qualifying personnel</li> <li>• Equipment</li> <li>• Materials and Consumables</li> </ul>   |

| <b>现行税收优惠政策</b><br><b>Incentives available</b>                                     | <b>优惠内容</b><br><b>What they offer</b>   |
|--|---|
| <b>经批准的特许权使用费优惠 (ARI)</b><br><b>Approved Royalties Incentive (ARI)</b>             | 为获取先进技术及专有技术而支付的特许权使用费可享受优惠或为零的预提所得税税率。<br>Reduced or nil withholding tax rate on royalty payments to access advanced technology and know-how.  |
| <b>知识产权计提津贴 (S19B)</b><br><b>Writing-down allowances for IP acquisition (S19B)</b> | 如同时获得知识产权的法律所有权和经济所有权的企业可选择通过5年、10年或15年的时间计提所购买知识产权费。如仅获得知识产权的经济所有权，企业需要获得新加坡经济发展局 (EDB) 的批准。<br>5/10/15-year write-down if legal and economic ownership of IP are acquired. The Singapore Economic Development Board's (EDB's) approval is required if only economic ownership of IP rights is acquired.   |
| <b>人力资本与能力发展</b><br><b>Human capital and capability development</b>                |   |
| <b>公司培训补贴 (TGC)</b><br><b>Training Grant for Company (TGC)</b>                     | 该补贴旨在支持人力资源发展应用新技术、工业技能和专业知识。对于符合条件的成本 (例如学员工资和海外培训人员费用) 提供补贴，但有子类别的上限限制。<br>Co-funding to support manpower capability development in the application of new technologies, industrial skills, and professional know-how. The scheme provides support on qualifying costs such as trainee salaries and overseas trainee expenses, subject to various sub-caps.   |
| <b>企业发展补助金 (EDG)</b><br><b>Enterprise Development Grant (EDG)</b>                  | 该补贴旨在支持新加坡公司提升业务能力、创新和国际化。从2020年4月30日至2022年3月31日期间，最高资助比例将提高至80%。<br>Co-funding to support Singapore companies in the upgrading of business capabilities, innovation, and internationalisation. The maximum support level will be raised to 80% from 1 April 2020 to 31 March 2022.   |
| <b>可持续发展优惠项目</b><br><b>Sustainability initiatives</b>                              |   |
| <b>脱碳项目</b><br><b>Decarbonisation</b>  | 减排投资补贴—对节能或绿色数据中心项目的资本支出给予投资补贴。<br>Investment allowance for Emissions reduction- The Investment allowance is granted on capital expenditure incurred for energy-efficient or green data center projects.  |
| <b>能效项目</b><br><b>Energy efficiency</b>  | 该优惠的资助金额最高达合格成本的50%，以此来支持新加坡公司的能源效率和竞争力的提升。“能源效率基金 (E2F)” 和“能源资源效率补助金 (REG(E))” 可供企业选择，其中包括在新加坡开展能效项目的中小型制造企业。<br>此外，还有培训补助金，用以资助发展本地专业能源管理方面的专业知识和能力。<br>Co-funding of up to 50% of qualifying cost to support Singapore-based companies to be more energy efficient and improve competitiveness. Initiatives such as the Energy Efficiency Fund (E2F) and Resource Efficiency Grant for Energy (REG(E)) are open to companies, including small, medium enterprises in the manufacturing sector with the energy efficiency project sited in Singapore.<br>In addition, a training grant is provided to support co-funding to develop local expertise and capability in professional energy management. |



| 现行税收优惠政策<br>Incentives available   | 优惠内容<br>What they offer   |
|--|---|
| <b>减排项目投资补贴</b><br><br><b>Investment allowance for Emissions reduction</b> | 对节能或绿色数据中心项目的资本支出给予投资补贴。<br><br>The Investment allowance is granted on capital expenditure incurred for energy-efficient or green data center projects  |
| <b>企业可持续发展</b><br><br><b>Enterprise Sustainability</b>                     | 支持本地企业发展可持续发展能力并抓住新绿色经济在这三个重大方面的新机会：1·发展可持续发展战略、资源效用和采用可持续性标准方面的能力；2·开发绿色经济产品和服务；3·加强可持续发展商业生态系统等。<br><br>Support for local enterprises to develop capabilities in sustainability and capture new opportunities in the green economy in three key thrusts: 1. develop capabilities in sustainability strategy, resource efficiency, adoption of sustainability standards; 2. development of products, services in the green economy; and 3. strengthening the sustainability business ecosystem etc.  |
| <b>金融可持续发展</b><br><br><b>Sustainability Finance</b>                        | 可持续债券补贴计划 (SBGS) 鼓励在新加坡发行绿色、社会、可持续和可持续发展相关的债券。该计划面向首次和再次发行人。对于每次的合格发行费用，提供最高100% 或 10万新元的资金支持。<br><br>The Sustainable Bond Grant Scheme (SBGS) encourages the issuance of green, social, sustainability and sustainability-linked bonds in Singapore and is open to first-time and repeat issuers. Co-funding support of up to 100% or S\$100,000 of the eligible expense per qualifying issuance.  |
| <b>运输可持续发展</b><br><br><b>Sustainability transport</b>                      | 该项目资助用于概念阶段研究和创新思想试点的运输生态系统的新加坡陆路运输的创新和技术进步。此外，对自愿采用以下解决方案的船东减少初始注册费、年度吨税和最高25% 优惠的港口费，例如：使船舶能够超过环境监管标准，鼓励悬挂新加坡国旗的船舶减少温室气体排放以及远洋船舶采用污染物减排的解决方案。<br><br>Funding support to facilitate innovation and technological advances in Singapore's land transport eco-system for conceptual-stage research and pilot trials of innovative ideas. In addition, reduction on initial registration fees, annual tonnage tax and up to 25% of concession in port dues may be granted as well for ship owners who voluntarily adopt solutions that enable ships to exceed environmental regulatory standards and encourage Singapore-flagged ships to reduce greenhouse gas emissions as well as ocean-going vessels to adopt solutions to reduce the emission of pollutants. |
| <b>水源技术</b><br><br><b>Water Technology</b>                                 | 对经批准的工业水用户合作项目提供资助和技术支持，同时也支持高强度且创新的工业用水处理和回收淡水的项目。<br><br>此外，还鼓励企业早期在本地加速全新且有前景的水源技术商业化。合格的成本包括人力、培训、设备和专业服务成本等。<br><br>Co-funding and technical support for approved projects in collaboration with industrial water users and to support high-impact and innovative projects in relation to the treatment and reclamation of fresh water from industrial used water.<br><br>In addition, grants may also be granted for companies to accelerate the commercialisation of new promising water technologies by incentivising early adoption locally. Qualifying costs include manpower, training, equipment and professional services cost etc.  |
| <b>废弃物管理</b><br><br><b>Waste management</b>                                | 该项目资助金额最高达合格成本的80%，以此来鼓励通过实施废弃物最小化和回收项目来减少废弃物排放或在指定的焚烧厂和设施中处置废弃物。经批准的项目必须使得固体废弃物回收量增加或固体废弃物产生量减少。<br><br>Co-funds up to 80% of qualifying cost to encourage reducing waste and disposal at designated incineration plants and facilities through the implementation of waste minimisation and recycling projects. Approved projects must result in an increase in the quantity of solid waste recycled or a reduction in the quantity of solid waste generated.   |

| <b>现行税收优惠政策</b><br><b>Incentives available</b>  | <b>优惠内容</b><br><b>What they offer</b>  |
|---|--|
| <b>城市解决方案</b><br><b>Urban solutions</b>   | <p>开放式创新平台，让创新者共同开发用于改善生活环境和生活质量的解决方案。有五个重点领域：能源、城市绿化、生活环境、水及废弃物和建筑科技。该资助项目面向企业家和企业开放，鼓励开发、实施和商业化解方案，资助金额最高达合格开发成本的 70%。</p> <p>Open innovation platform for innovators to co-develop solutions that improve the living environment and quality of life. There are 5 focus areas in energy, urban greenery, living environment, water and waste, and building technology. The support is open to entrepreneurs and enterprises to develop, implement and commercialise solutions, and co-funding is up to 70% of qualifying development costs.</p>                           |
| <b>食品生产</b><br><b>Food production</b>   | <p>资助当地农民通过预设范围的农耕系统、原型试验台组件和新农业技术系统的开发来扩大生产能力，提升产量，提高生产力和可持续性发展。</p> <p>Support local farmers to expand production capability, boost yield, raise productivity, sustainability by providing grant support for pre-scoped farming system, test bedding component for prototyping and development of new farming technologies system.</p>   |
| <b>海事、航运及物流相关业务</b><br><b>Maritime, shipping and logistics activities</b>   |  |
| <b>海事业奖励计划—新加坡船舶登记处/特<br/>许国际航运企业奖</b><br><b>Maritime Sector Incentive (MSI)–<br/>Singapore Registry of Ships (MSI-<br/>SRS) and Approved International<br/>Shipping Enterprise (MSI-AIS)</b> | <p>合格的航运收入可免税，期限为5年或10年。合格的航运收入包括运营悬挂新加坡国旗和外国国旗的船舶、向合格方提供指定的船舶管理服务、调度、扣押或遣散指定船舶、汇兑收入以及与船舶运营事故相关的风险管理活动。</p> <p>Tax exemption on qualifying shipping income from operating Singapore and foreign-flagged ships, provision of specified ship management services to qualifying parties, mobilisation, holding, or demobilisation of specified ships, and income from foreign exchange and risk management activities that are carried out in connection with or incidental to the operations of ships for 5 or 10 years.</p>   |
| <b>海运相关支持服务优惠 (MSI-SSS)</b><br><b>MSI-Shipping Related Support<br/>Services (MSI-SSS) Award</b>   | <p>通过提供合格的海运相关支持服务的增量收入可享受10%的优惠税率，优惠期为5年。合格的航运相关支持服务包括：船舶经纪、代理货运协议 (FFA)贸易、船舶管理、船舶代理、货运代理及物流服务以及与合格且经批准的关联方进行与航运有关的商业活动。</p> <p>Concessionary tax rate of 10% for 5 years on incremental income derived from the provision of qualifying approved shipping-related support services, such as ship broking, forward freight agreement (FFA) trading, ship management, ship agency, freight forwarding and logistics services, and corporate services rendered to qualifying approved related parties carrying on the business of shipping-related activities.</p>            |
| <b>海事租赁优惠 (MSI-ML)</b><br><b>MSI-Maritime Leasing (MSI-ML)<br/>Award</b>  | <p>合格的租赁收入或管理收入可享受10%的优惠税率，优惠期最长为5年。</p> <p>Concessionary tax rate of 10% for up to 5 years on qualifying leasing or management income.</p>  |
| <b>海事创新及技术基金 (MINT)</b><br><b>Maritime Innovation &amp; Technology<br/>(MINT) Fund</b>  | <p>该基金旨在支持与新加坡海洋业相关的新产品或升级的产品、流程和应用的研发或技术测试。</p> <p>可享受最高达项目成本50%资助，项目总成本支出包括人力费成本、设备成本、材料费、专业服务费、知识产权和其他的辅助费用等。被认为具有战略意义或行业影响力的项目可能可以获得更高比例的资助金额。</p> <p>Co-funding to support R&amp;D or test-bedding of new or better products, processes and applications relevant to the maritime industry in Singapore.</p> <p>Up to 50% of total project costs consisting of manpower, equipment, material, professional services, IP and other ancillary costs. Projects deemed as strategic or have industry-wide impact may be considered for increased funding support level.</p> |



根据税收优惠或补贴政策类型，需要向不同的新加坡政府部门进行申请，例如：**新加坡经济发展局 (EDB)**、**新加坡企业发展局 (ESG)**、**新加坡金融管理局 (MAS)** 以及**新加坡海事和港口管理局 (MPA)**。在提交申请后，各主管部门对各自负责的税收优惠以及补贴政策有一定的酌情权，因此，每个申请都需要与相应的政府部门进行协商、审查及批准。一般来说，根据不同政府部门的标准，授予的优惠期在3-10年之间。在实际操作中，这些考量的标准中包括公司在新加坡的业务支出、固定资产投资、本地员工人数、在新加坡境内的收入以及申请企业从事的业务活动等。

Depending on the incentive or grant being sought, applications may need to be made to the relevant approving government authorities such as the Singapore Economic Development Board (EDB), Enterprise Singapore (ESG), Monetary Authority of Singapore (MAS) and Maritime and Port Authority of Singapore (MPA). Upon application, the relevant approving government authorities have certain discretion in administering the incentives and grants, and therefore the incentives and grants available may be negotiated, reviewed and agreed on a case-by-case basis. In general, award periods may vary from 3 to 10 years depending on various metrics set by the relevant authorities. In practice, some of these metrics include the level of Singapore business spending, fixed asset commitments, headcount, and revenue in Singapore, as well as the scope of activities undertaken by the applicant.



# 我们的服务

## Our services



我们了解企业在通往成功的道路上会面临诸多挑战。几乎每一个商业决策都会涉及到税务问题，然而税法的不断变革又使得商业决策变得愈发复杂。企业所面临的难题是税务的高效管理和成本节约，特别是在申请税收优惠和补贴的流程方面。

We understand that companies face a range of challenges that affect the success of their businesses. Almost every business decision has a tax implication, yet what makes this area even more complex is that tax rules are constantly changing. Companies face a difficult task to manage their tax affairs efficiently and cost effectively, and especially in the tax incentive and grant application process.

我们的服务包括但不限于以下：

Our services include, but are not limited to, the following:

### 商业战略计划及准备工作

#### Business strategy and preparation

在开始申请税收优惠或补贴政策之前，了解企业的详细信息并找到合适的优惠政策就已经成功了一半。在优惠和补贴申请流程开始时，德勤会协助您审阅贵公司的商业战略，与您的团队一同协作以此来提高申请的成功率。通过与贵方团队的密切沟通以及业务与税务目标的相互一致，我们能够帮助您充分了解并考虑税收优惠与补贴政策的各个方面。

Prior to an application for tax incentives or grants, knowing the ins and outs of what is available and identifying eligible options is half the battle. To start the tax incentive or grant application process, Deloitte can assist with reviewing your business strategy and work with your team to enhance the likelihood of a successful application. Through close communication with your team and alignment of the business and tax objectives of your business, we can assist you in fully understanding and considering the aspects of an incentive or grant.

此外，在协助贵公司审阅商业模式时，我们也会提醒您注意我们所发现的其他机会，提供适当的建议，帮助贵公司更好地管理税务事宜。

As an added benefit, when undertaking a review of the business model, we may bring to your attention any other opportunities we identify that, with proper consultation, can result in better management of the company's tax matters.

政府优惠政策申请的协助

Government incentives application support

我们了解通常政府税收优惠申请及协商不是您所熟悉的领域，尤其是首次申请优惠和补贴。因此，我们总结了以下申请流程中的主要环节：

We understand that the application for and negotiation of government incentives may often be unfamiliar territory, especially for those applying for tax incentives or grants for the first time. We have summarised the incentives application process into key activities illustrated below.



在德勤，我们的专业团队在政府税收优惠及补贴的申请和协商方面有着丰富的经验，包括从初始审核到提交申请文件等各个方面，让企业信赖我们能以最少的时间和精力帮助企业获益。

At Deloitte, our professionals are highly experienced in the practicalities of applying for and negotiating of incentives and grants including all aspects from initial reviews to document submission. This allows you to be confident that you can achieve your potential benefits with minimum time and effort.

在德勤，我们的专业团队在政府税收优惠及补贴的申请和协商方面有着丰富的经验，包括初始审核到提交申请文件等各个方面，我们的专业知识和经验是通过多年服务于不同企业所积累的，它使我们能够充分地了解和精准评估相关流程，让企业信赖我们能以最少的时间和精力帮助企业获益。

At Deloitte, our professionals are highly experienced in the practicalities of applying for and negotiating of incentives and grants including all aspects from initial reviews to document submission. Our knowledge and experience in this specialised area, acquired through assisting many companies over the years, enables us to duly understand and evaluate the nuances of this process and allows you to be confident that you can achieve your potential benefits with minimum time and effort.

#### 税收优惠的管理和合规

##### Incentive management and compliance

优惠政策的管理周期通常包括优惠验收、业务的整合和实施、监控以及合规要求。我们会继续通过支持验收程序和完成必要的表格来提供协助。对具体的合规要求和实施优惠运营模式提供指导，以达到运营的有效性和合规性。我们协助监督您的投资承诺、年度进度报告、核实实际业绩以及进行优惠政策健康检查来判断是否满足各个里程碑的条件。如果您需要变更您的优惠政策，或无法满足某些优惠要求，我们也可以协助您与相关部门进行重新协商。

The incentive management life-cycle typically consist of incentives acceptance, implementation and integration with business, monitoring and compliance with requirement. We continue to provide assistance by supporting the acceptance process and completion of the necessary forms, provide guidance on specific compliance requirement and the implementation of incentives operating model to achieve operational efficiency and compliance. We further support in monitoring your investment commitments by preparing claims, annual progress reports, verification of actual achievements and conduct incentives health-check to review milestones conditions. In the event that you need to amend your incentive, or are unable to fulfill certain incentive conditions, we can also support you in re-negotiations with the relevant authorities.



优惠政策管理周期

Incentives management cycle



如果您需要进一步的讨论, 或对新加坡政府优惠和补贴的申请有任何疑问, 请联系德勤专业人士。

If you would like to arrange for a one-on-one discussion or have any enquiries on the application of government incentives and grants in Singapore, please contact one of the Deloitte professionals listed.

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