Deloitte.

Singapore | Global Employer Services (GES) | 14 October 2019



GES Newsflash Proactive Perspective—It's what's needed most.

Greetings from your Tax & Legal team at Deloitte Singapore. We are pleased to update you on the following:

Work pass applicants can temporarily use office address

Singapore's Ministry of Manpower (MOM) has said that work pass applicants who have not yet found housing can use their office address when submitting an application. The change amends rules that were put in place last year that required work pass applicants to include their residential address when issuing a work pass. While applicants can now use their office address temporarily when applying for a work pass, they should update their address with the MOM once they find longterm housing.

- **Implementation time frame:** Immediate and ongoing.
- **Visas/permits affected:** Work passes, especially Employment Passes and S Passes.
- **Who is affected:** Employers and foreign nationals applying for work passes.

Last year, the MOM instituted new rules aimed at ensuring that work pass applicants were meeting Singapore's housing requirements for foreign employees. One of these rules required applicants to include their residential address as part of the formalities to issue the work pass after receiving the approval to the application. Applicants who did not yet have long-term housing were supposed to provide the address of their hotel or service apartment. This has now changed, and applicants without long-term housing can provide their office address during the application process.

Deloitte Singapore's view

Employers are encouraged to work with employees and work pass applicants to make sure their housing meets housing requirements for foreign employees. Failure to meet Singapore's housing standards could lead to delays in processing. Employers are reminded that work pass holders who did not include their residential address on their initial application should update their address with the MOM once they move into long-term housing such as HDB flats or private residential premises (e.g., condos, landed residential properties, terrace houses, semi-detached houses or bungalows).

Contacts

Should you have any comments or questions arising from this newsletter, please contact either the listed names below, or any member of the <u>Singapore Tax & Legal team</u>.

Global Employer Services

Jill Lim Southeast Asia GES Leader Deloitte Singapore

+65 6530 5519 jilim@deloitte.com

Christina Karl GES Partner Deloitte Singapore

+65 6800 3997 ckarl@deloitte.com

Lisa Alton GES Partner Deloitte Singapore

+65 6800 2880 lialton@deloitte.com Sabrina Sia Singapore GES Leader Deloitte Singapore

+65 6216 3186 ssia@deloitte.com

Dion Thai GES Partner, Vietnam Tax Desk Leader Deloitte Singapore

+65 6800 3986 dthai@deloitte.com

Michele Chao GES Partner Deloitte Singapore

+65 6216 3387 micchao@deloitte.com

Legal services

<u>Deloitte Legal International Pte. Ltd. (a licensed Foreign Law</u> <u>Practice)</u> and <u>Sabara Law LLC</u> are members of Deloitte Legal, which is the international network of legal practices working with Deloitte all over the world.

Deloitte Legal International Pte. Ltd. and Sabara Law LLC provide only legal services; and are legally separate and independent from other Deloitte entities.

<u>Foreign Law Practice</u> Deloitte Legal International focuses on international cross-border legal matters under English and local law across Southeast Asia. Singapore Law Practice Sabara Law LLC focuses on Singapore Law matters.

Rashed Idrees Managing Director Deloitte Legal International Pte. Ltd. +65 6800 2775

Yeoh Lian Chuan

Managing Director Sabara Law LLC

+65 6800 2775 +65 6800 2253 ridrees@deloittelegal.com.sg

This *GES NewsFlash* information is also included in our biweekly GES newsletter, *Global InSight*, which you will receive directly if you are on the central distribution list.

If you are not on the central distribution list and received this communication by some other means, you can subscribe to *Global InSight* by clicking <u>here</u>.

Be sure to visit our website <u>www.deloitte.com/sg/tax</u>.



Access the latest global and regional tax news, information, and resources from **Deloitte tax@hand**.

A digital platform designed for global tax professionals, available anytime, on any device.

deloitte.com/taxathand



Deloitte | Add Deloitte as safe sender

About Deloitte

Deloitte Legal means the legal practices of Deloitte Touche Tohmatsu Limited member firms or their affiliates that provide legal services. For regulatory, legal, and other reasons, not all member firms provide legal services.

Deloitte Tax means the tax practices of Deloitte Touche Tohmatsu Limited member firms or their affiliates.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms and their affiliated entities are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax & legal and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the "Deloitte organisation") serves four out of five Fortune Global 500[®] companies. Learn how Deloitte's approximately 312,000 people make an impact that matters at www.deloitte.com.

About Deloitte Legal International Pte. Ltd.

Deloitte Legal International Pte. Ltd. (a licensed Foreign Law Practice) is a licensed Foreign Law Practice, which is fully owned and controlled by qualified lawyers, and structured in compliance with the Legal Profession Act and its subsidiary legislation. It is a part of the network of member firms of Deloitte Touche Tohmatsu Limited, which will provide only legal services and is legally separate and independent from other Deloitte entities in Singapore and overseas.

About Sabara Law LLC

Sabara Law LLC is a Singapore law practice. It is established as a company limited by shares under the Companies Act, Chapter 50 of Singapore, with registration number 201834687W. It is fully owned and controlled by Singapore-qualified lawyers, and structured in compliance with the Legal Profession Act, Chapter 161 of Singapore, and its subsidiary legislation. It is a member of the Deloitte Legal network and is legally separate and independent from other Deloitte entities. Sabara Law LLC is not in any joint law venture or foreign law alliance with Deloitte Legal International Pte. Ltd.

About Deloitte Singapore

In Singapore, services are provided by Deloitte & Touche LLP and its subsidiaries and affiliates.

Deloitte & Touche LLP (Unique entity number: T08LL0721A) is an accounting limited liability partnership registered in Singapore under the Limited Liability Partnerships Act (Chapter 163A).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2019 Deloitte & Touche LLP