

# Fast dates/rates

## Singapore 2020

### Corporate income tax (CIT) rates

Headline CIT rate (%) 17

### Corporate income tax (CIT) due dates

CIT return due date 30 November

CIT final payment due date Within one month after the service of the notice of assessment.

CIT estimated payment due dates The estimate of chargeable income must be submitted within three months from the company's financial year end. The estimated tax is then payable within one month from the service of the notice of assessment or in instalments in accordance with an instalment payment plan.

### Personal income tax (PIT) rates

Headline PIT rate (%) 22

### Personal income tax (PIT) due dates

PIT return due date 15 April (18 April if filed electronically)

PIT final payment due date Within one month of the date of the assessment.

PIT estimated payment due dates NA

### Value-added tax (VAT) rates

Standard VAT rate (%) Goods and services tax: 7

### Withholding tax (WHT) rates

WHT rates (%) (Div/Int/Roy) Resident: NA;  
Non-resident: 0 / 15 / 10

### Capital gains tax (CGT) rates

Corporate capital gains tax rate (%) NA

Individual capital gains tax rate (%) NA

#### Inheritance and gift tax rates

Inheritance tax rate (%)	NA
--------------------------	----

Gift tax rate (%)	NA
-------------------	----

#### Net wealth/worth tax rates

Headline net wealth/worth tax rate (%)	NA
--	----

NA stands for Not Applicable (i.e. the territory does not have the indicated tax or requirement)

NP stands for Not Provided (i.e. the information is not currently provided in this chart)