

# Determine your home business scheme

Determine your home business scheme



## Step 1: Determine your home business scheme

There are two existing schemes for home businesses: Home-Based Business Scheme and Home Office Scheme.

Generally, you should select the scheme depending on your business activities.

- **Home-Based Business Scheme:** Small-scale businesses like bakeries and hairdressing, without any non-resident employee
- **Home Office Scheme:** Small scale offices running administrative functions, like accountancy and consultancy services, with up to two non-resident employees

A non-exhaustive list of business classification is provided below.

### On this page:

- [Home-Based Business Scheme](#)
- [Home Office Scheme](#)
- [Conditions of Use](#)
- [Get recommendations for what to do next](#)

## Home-Based Business Scheme



A non-exhaustive list of small-scale business activities that fall under this scheme:

- Food businesses such as baking on a small scale
- Hairdressing, facial and beauty (excluding massage), manicure, or pedicure services
- Private tuition for not more than 3 students at a time
- Sewing services
- Work as a freelance artist, journalist, photographer or writer

## Home Office Scheme

A non-exhaustive list of small-scale office activities that fall under this scheme:

- Accountancy services
- Architectural services
- Consultancy services (business, engineering, IT, management or education)
- Design / Advertising services
- Insurance / Financial planning services
- Real estate agencies
- Technology-based and knowledge-intensive businesses
- Trading office (excluding car trading office)

A non-exhaustive list of small-scale office activities **not permitted** under this scheme:

- Massage / spa service
- Contractor business
- Car trading business
- Card reading / palm reading or fortune-telling in any form
- Catering / restaurants
- Clinics and pharmacies (e.g. dental, medical, veterinary)
- Commercial schools (e.g. dance, music, language, tuition centre)
- Courier business



- Classes on dress-making and embroidery
- Employment agency
- Funeral chapels or homes
- Maid agency
- Mausoleums
- Manufacturing, preparation or processing of any products and goods
- Money lending businesses
- Opticians
- Repair activities (e.g. household appliances, electrical products, footwear, etc.)
- Sales / marketing that involves conducting seminars and talks for a large number of customers
- Shops and any form of retail activity, including pet shops
- Societies / clubs / associations

Overview

Home-Based Businesses ^

Determine your home business scheme

Understand scheme's provisions and guidelines

Find out industry-specific guidelines

Learn about taxes and government assistance

Take your business further

Key Steps to Start v

Next Steps to Consider v

FAQ v

## Conditions of Use

The conditions of use are mandatory and must be followed. You may refer to the respective statutory boards' websites for further information regarding the schemes – for public housing (i.e. HDB flats), please refer to [HDB's website](#); for private residential properties, please refer to [Urban Redevelopment Authority \(URA\)'s website](#).

For further clarification regarding the home-based business or home office schemes, you may [contact HDB](#) for public housing or [URA](#) for private residential properties.

## Get recommendations for what to do next

If you are thinking of running a small-scale business from home, use this e-Adviser to find out the next steps to set it up.

Go to e-Adviser for Home-Based Business



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## Start a Business

Overview

Home-Based Businesses

Key Steps to Start a Business

Next Steps to Consider

FAQ

## Run and Grow a Business

Overview

Regulatory Requirements Guides

Government Assistance

Business Grants Portal

Licences and Permits

SkillsFuture for Enterprise

Accreditation

Intellectual Property

Taxes, GST and Customs

GeBIZ Alerts

## E-Services

Guides for Businesses

New Business Owners

Accounting and Finance

Business Administration

Employment Matters

Growth and Expansion

## Resources

Blog

News and Updates

FAQ

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