



GrowingEnterprises^{SG}



Your Trusted Partner in Accreditation



An Interest Group of Singapore Manufacturing Federation

Webinar Session on Updates to SMM, Work Permit & DTDi

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www.enterprisesg.gov.sg



Outline

1. Introduction
2. Updates on Safe Management Measures
3. Relaxed Requirements for Work Permit Renewal
4. Certification Services included under the Double Tax Deduction Scheme
5. Eligibility of EDG for Cost of Accreditation

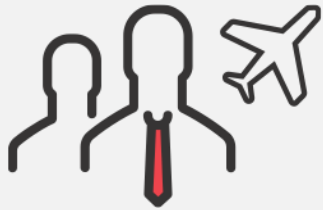
Introduction

1.1 About Enterprise Singapore and Quality & Excellence Group

QEG - Building Trust in Singapore Products and Services



We grow stronger Singapore enterprises



MISSION

Grow stronger Singapore enterprises by building capabilities and accessing global opportunities, thereby creating good jobs for Singaporeans.



4 PILLARS OF ENTERPRISE SINGAPORE



Building resilient, competitive industries and enterprises



Tapping global opportunities for Singapore



Developing Singapore as a top global trading and startup hub



Building trust in Singapore products and services

1.2 About Enterprise Singapore and Quality & Excellence Group

Building on our Quality & Excellence infrastructure to enable industry transformation and internationalization



STANDARDS DEVELOPMENT



Develop and review Singapore standards to facilitate interoperability, conformance and market access

TESTING, INSPECTION & CERTIFICATION (TIC)



Competent, accredited TIC players provide supporting services

ACCREDITATION



Accreditation programmes to ensure TIC quality

CONSUMER PRODUCT SAFETY, WEIGHTS AND MEASURES



Ensures accurate weights and measures transactions, and safety of household consumer goods sold

Assess conformance of enterprises to standards

Ensure competence and impartiality of TICs

for industry & enterprises, as well as public health and safety



Quality Products & Services



Excellent Organisations



Market Penetration



Health, Safety & Environment

1.3 About TIC Interest Group



Mission

To serve and advance the interests of the TIC Industry in Singapore

Roles of TIC Interest Group



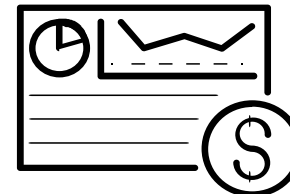
Champion the interests of the members via regular engagements with industry and policymakers



Develop and provide recommendations to industry/policymakers TIC services that can support national or industry initiative

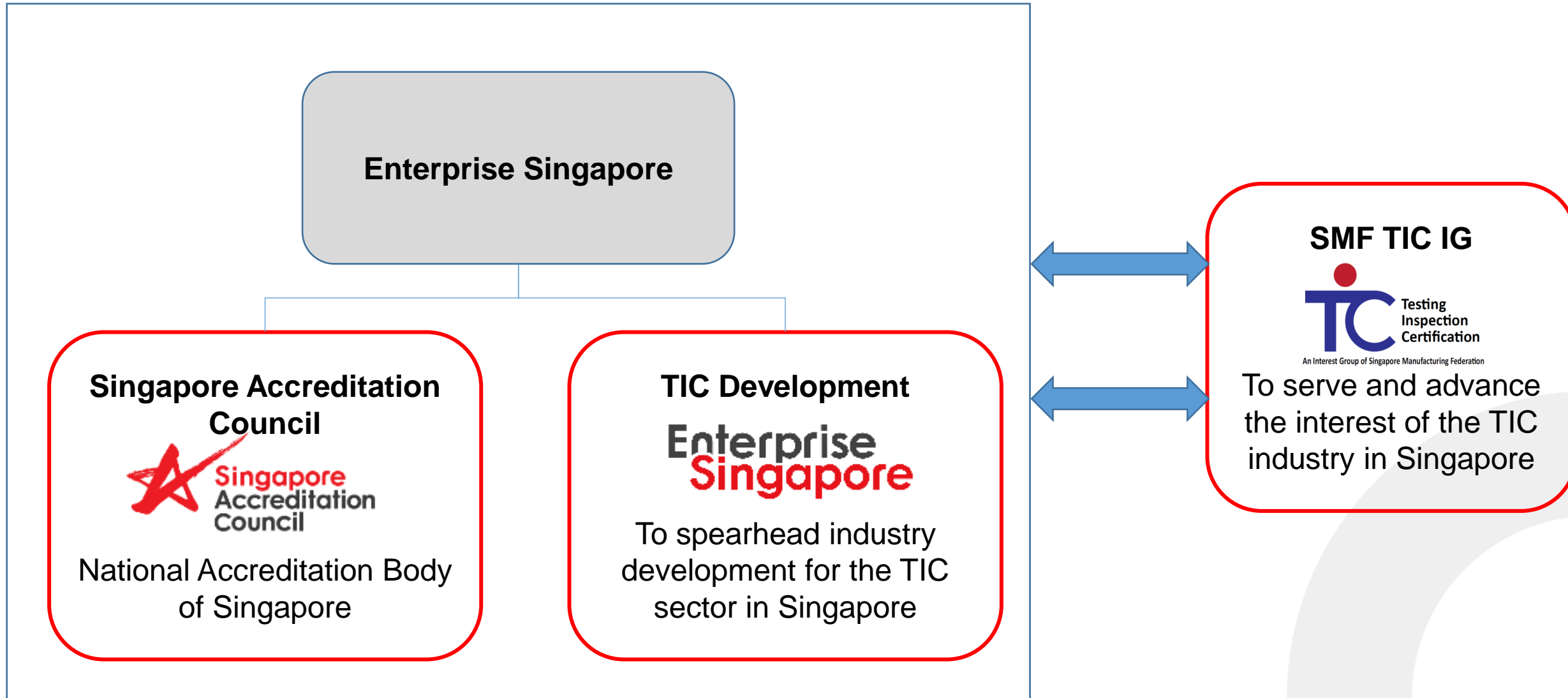


Raise the profile and public awareness of TIC sector

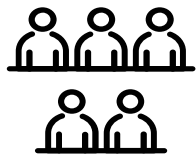


Upgrade the capabilities of TIC sector

1.4 Building a Robust TIC Industry



1.5 Areas of Collaboration Between ESG & TIC IG



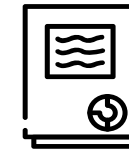
Champion the interests of the members via engagements with industry & policymakers:

- Centralized platform for ESG and other stakeholders to engage TIC players on TIC development initiatives
- Representation in various SAC and Standards Development committees
- Working through TIC IG to address issues/concerns from TIC companies/industry



Raise the profile and public awareness of TIC sector:

- Joint efforts with ESG to develop Singapore as the TIC Hub to address local and regional TIC demand
- Organize overseas mission trips



Upgrade the capabilities of TIC sector:

- Foster collaborations amongst TIC players to leverage support programmes such as STEER to build TIC capabilities
- Co-organize relevant training sessions/webinars

Updates on Safe Management Measures

2.1 Updates on Safe Management Measures – Workplace Measures



1. **Work from home is the default** for employees who are able to work from home
2. **Social gatherings and interactions** at workplace are **disallowed**
3. Employees (including onsite contractors and vendors) must inform the company if they **test positive via a COVID-19 PCR test**. Upon being notified of a confirmed case, employers must adopt the following precautionary measures:
 - a) **Identify close contacts** of the confirmed cases and get them to **self-isolate**. Monitor if contacts received MOH's QO or Health Risk Warning / Alerts.
 - b) Immediately **vacate and cordon-off the immediate section** of the workplace premises where the confirmed case worked. There is no need to vacate the building or the whole floor if there had been no sustained and close contact with the confirmed case; and
 - c) **Carry out a thorough cleaning and disinfecting** all relevant on-site areas and assets that were exposed to confirmed cases, in accordance to NEA guidelines. The full list of companies approved for cleaning and disinfecting can be found here: <https://www.nea.gov.sg/our-services/public-cleanliness/environmental-cleaning-guidelines/guidelines/guidelines-for-environmental-cleaning-and-disinfection>.

2.2 Updates on Safe Management Measures – Rostered Routine Testing (RRT)



1. Firms with employees that work onsite and are not already subject to mandatory RRT, will be eligible to voluntarily apply for **8 Antigen Rapid Test (ART) kits per onsite employee** for weekly testing of their staff over a two-month period. With these kits, firms are to initiate weekly testing for their onsite staff. These tests can be administered by the individuals themselves at home, or at the work premises. To be eligible:

- a) Staff should not be on any mandatory Polymerase Chain Reaction (PCR) or Fast and Easy Testing (FET) RRT.
- b) Staff should physically return to office, worksite or any off-site premises at least once a week, for work purposes (i.e. does not work from home full-time)

2. Firms that apply for the ART kits are required to have processes in place to ensure that tests are conducted properly every week for all onsite employees, test results are recorded, and appropriate follow-up protocols are adhered to. These processes will be audited by the government for compliance. **Submission of ART results is also required via this link:**
<https://go.gov.sg/time-limited-rrt-art-results-declaration>

2.3 Updates on Safe Management Measures – Recap & Summary

Workplace Updated

- **Work from home is the default for employees who are able to work from home.**
- No cross-deployment of workers to multiple worksites.
- Stagger work and break hours.
- Social gatherings at the workplace are not allowed.
- Employees who are unable to work from home are strongly encouraged to self-test weekly via an Antigen Rapid Test (ART).
- Those who are able to work from home but need to return to the workplace on an ad-hoc basis may do so after testing negative via ART before working onsite
- The snap 10-day WFH regime will be suspended during this period.



Companies do not need to apply for permission to work onsite.

Regular Self-Testing for All

Firms with employees that work onsite and are not already subject to mandatory RRT can apply for 8 ART kits per onsite employee for weekly testing of their staff over a two-month period. Applications are opened until **13 October 2021**. More details can be found at www.go.gov.sg/time-limited-rrt-art.



For prevailing SMMs and sector-specific requirements:



Queries?

Contact **6898 1800**.

The Enterprise Infoline operates from: 8.30am – 5.30pm (Mon – Fri)

**Closed on public holidays*

Relaxed Requirements for Work Permit Renewal

3. Relaxed Requirements for Work Permit Renewal



Work Permit holders whose work permits are expiring between July and December 2021 will be **allowed to renew their permits for up to two years, even if they do not meet the current renewal criteria**. This includes Work Permit holders who are reaching the maximum period of employment, or who are reaching the maximum employment age.

Additionally, companies also do not need to maintain at least 10% of their Work Permit holders as higher skilled workers.

This one-off concession will be applicable to companies who are working in the construction, marine and process (CMP) sectors.

For enquiries and appeals, TIC companies may send an email to wpd@mom.gov.sg

Inclusion of Certification Services under the Double Tax Deduction Scheme

4.1 Examples of Double Tax Deduction for internationalization (DTDi)

The DTDi scheme aims to encourage Singapore companies to **increase their market development and investment activities overseas** by allowing a **reduction in their tax liability** –deduct 200% or twice the eligible expenses (double tax deduction) incurred against their taxable income.

Example 1:

Company A spends S\$10,000 (e.g. travel and stand rental/construction expenses) on overseas trade fair. Upon qualifying for DTDi, the approved company can enjoy tax savings through further tax deduction if the expenses are deductible under Section 14 of ITA.

Description	Company without DTDi (S\$)	Company with approved DTDi (S\$)
Revenue	100,000	100,000
Less: DTDi eligible expenses (e.g. travel and stand rental/construction expenses)	(10,000)	(20,000)
Less: Other operating expenses	(30,000)	(30,000)
Taxable profit	60,000	50,000
Tax payable @ 17% in YA 2011	10,200	8,500
Savings with DTDi Scheme	N.A.	1,700

Example 2:

Company B posts a staff into an overseas subsidiary. Staff basic salary is **\$2000/month**

Description	Company without DTDi (S\$)	Company with approved DTDi (S\$)
Revenue	100,000	100,000
DTDi eligible expense of \$2,000 x 12 months	0 <i>Not deductible under S14 of income tax act</i>	(48,000)
Other expenses	(20,000)	(20,000)
Taxable income	(80,000)	(32,000)
Tax payable (17%)	13,600	5,440
Savings from DTDi	NA	8,160

4.2 Activities that qualify for Double Tax Deduction for internationalization (DTDi)



Companies should meet the following criteria:

- Reside in Singapore with a primary purpose of promoting the trade of goods or provision of services.
- Discretionary incentives may be allowed for the DTDi scheme on a case-by-case basis.
- Incentivized businesses must have their global headquarters in Singapore, with the primary purpose of trading in goods or providing services, and have an intention to internationalize.

Companies should declare and include your DTDi expenses when filing annual income tax refunds to IRAS

- Company has to apply to ESG for certain qualifying expenses under overseas market development trips/missions and investment study trips / missions.
- Local trade fairs must be approved by ESG or STB.
- Virtual trade fairs must be approved by ESG.

4.3 Examples of 48 standards which have been included

01

Regulatory requirement in overseas markets

ISO 27001 Information Security Management System

Part of government tenders in Indonesia

SS584 Multi-tier Cloud Security

Recognized in South Korean Financial Supervisory Commission (FSC)'s Regulation on Supervision on Electronic Financial Transactions (RSEFT).

CE Mark

Mandated for products to be sold in EU

ISO 9001 Quality Management System

Regulated in Japan under Japan Radio Law

02

Consumer requirement in overseas markets

ISO 28000 Supply Chain Security Management

Consumer requirement from companies like IKEA

Halal certification

Consumer requirement in Middle East / Indonesia / Malaysia

03

Internationally recognized as a gold standard

BRCGS

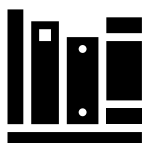
Gold standard in product safety and quality management systems

4.4 More Details About DTDi



Details have been updated on ESG website –

<https://www.enterprisesg.gov.sg/financial-assistance/tax-incentives/tax-incentives/double-tax-deduction-for-internationalisation>



How can businesses apply for automated DTDi?

Business should declare and include their DTDi expenses when filing their annual income tax return. There is no need to obtain prior approval for the expenses from ESG or STB before the commencement of the event.

Companies can apply for the scheme through a dropdown list of the identified 42 standards on IRAS's webpage. A step-by-step guide is also provided on the ESG website in the link above.

Eligibility of EDG for Cost of Accreditation

5. Eligibility of EDG for Cost of Accreditation



Accreditation cost is now supportable under EDG

As part of ESG's efforts to encourage and support TIC companies' expansion beyond their current/existing accreditation schemes, accreditation cost can be supported under EDG if all the following requirements are met:

1. Applicant must comply to all existing EDG requirements (at least 30% local ownership and is a SME etc)
2. The EDG application must be for a different accreditation standard from what the applicant is currently accredited to
3. 1st application for the accreditation standard (companies cannot seek support for a different scheme under the same accreditation standard)

- Resources to support employers

	Resources
Guide on Business Continuity Planning for COVID-19	 Guide on BCP
IMDA Digital Solutions and Resources for Companies	 Digital Solutions and resources
Application for Productivity Solutions Grant (PSG)	 Business Grant Portal

Employers can use this BCP guide for COVID-19 which covers the key business operational risks: Human Resource, Processes & Business Functions, Supplier & Customer Management, Communications.

Employers can tap on a list of technology solutions by IMDA & SG Tech across several categories: Remote Working, Workforce Management, Visitor Management, Bill and Pay Online, Sell Online

Employers can tap on the pre-approved digital solutions under ESG which enhances firms' productivity

- 1) Implementation of SafeEntry – <https://safeentry.gov.sg>
- 2) SMM - <https://www.mom.gov.sg/covid-19/requirements-for-safe-management-measures>

Thank you!

ESG

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