



Floral Windows to the World Championship
4 to 6 July 2026

Registration Kit

Organised by:



ABOUT THE CHAMPIONSHIP

The premier tropical garden and flower show - Singapore Garden Festival (SGF) – returns from 4 to 12 July 2026 showcasing both international and local award-winning garden and floral designers' creations (the “**Show**”).

The event's signature segment, previously known as Floral Windows to the World, has evolved into the Floral Windows to the World Championship (“**Championship**”) since 2024, bringing an exciting competitive element to this celebrated horticultural showcase.

The 2026 Championship will feature up to 18 international competitors, each representing different countries, in a three-stage competition from 4 - 6 July 2026. The competition structure progresses from the initial Heats with all competitors, narrowing to 10 competitors in the Semi-Final, and culminating in a Grand Final featuring the top 5 competitors at an exclusive ticketed dinner event.

The National Parks Board (the “**Event Organiser**”) is currently seeking international floral designers to compete in this prestigious competition.

Applications are open until 30 November 2025 at 2359 hours (GMT+8, Singapore Time Zone).

For any enquiries, you may contact Ms Su Shihui and Mr Collin Tay via email at su_shihui@nparks.gov.sg and collin_tay@nparks.gov.sg.

Contents

ABOUT THE CHAMPIONSHIP	1
PARTICIPATION	4
Eligibility	4
Enrolment	4
Airfare	5
Accommodation	5
Insurance	5
Championship Grand Final Dinner Tickets	6
Event Period Exclusivity	6
COMPETITION	7
Competition Format	7
Competition Venue	7
Production budget	7
Schedule of the Championship	8
Competition Booth	9
Preparation Area	10
Materials and Tools	10
Floral Assistant	11
Dress Code and Use of Electronic Devices	11
Delivery	11
Floral Display / Tasks	12
Official Language	13
Tear Down	14
Award	14
FAQ Schedule	14
THE TASK DESCRIPTIONS	15
Task 1	15
Task 2	16
Task 3	17
JUDGING INFORMATION	18
Judging Criteria	18
Judging Committee	19
Technical Committee	19
Technical Evaluation	19

Final Decision and Appeals	19
Annex A	20
Withholding Tax for Overseas Competitor	20
Double Taxation Agreement (DTA)	21

PARTICIPATION

Eligibility

1. **Individual** participation only. For the avoidance of doubt, this does not preclude an applicant from applying to participate in the Championship on behalf of a company.
2. Applicant must be at least 25 years of age as of 1 January 2025.
3. Applicant must possess a minimum of 5 years of professional experience in the floral industry or show proof of competing in various international floral competitions.
4. Staff of the Event Organiser and their immediate family members are not allowed to participate in this Championship.

Enrolment

1. All applicants must complete this [Form \(https://go.gov.sg/fwwc2026\)](https://go.gov.sg/fwwc2026) and are required to submit the following documents/ information through the said form:
 - a. Curriculum vitae, including professional experience.
 - b. Clear photos or visuals of recent and past floral masterpieces/works, that showcase the applicant's 5 years of professional experience in the floral industry or participation in international floral competitions, including winning masterpieces/works in regional and international floral competitions.
 - c. Brief write up (not exceeding 100 words) with title and sketch/image of an original piece of work designed by the applicant.
 - d. A presentable photograph of the applicant in colour for use in publicity materials.
 - e. Name and nationality of floral assistant.
2. Shortlisted applicants ("**Competitors**", and each, a "**Competitor**") will be notified via email by January 2026.
3. The Event Organiser reserves the right to reject late or incomplete applications without any of the **compulsory documents** listed above.
4. Competitors may not assign any of their rights and/ or obligations in relation to this Championship to a third party.
5. Each Competitor will be required to separately sign another agreement ("**Separate Agreement**") with the Event Organiser relating to its participation in the Championship.

Airfare

1. The Event Organiser will, subject to the terms of the Separate Agreement, provide each Competitor who is not a resident of Singapore and is representing a country other than Singapore in the Championship ("**Foreign Competitor**") a fixed remuneration package to cover the Foreign Competitor's per diem allowance and airfare for a return flight to Singapore for the Foreign Competitor's participation in the Championship. The predetermined amount of the said remuneration package will be made known to the Foreign Competitor.
2. For the avoidance of doubt, each Foreign Competitor shall be responsible for purchasing their own return flight tickets to Singapore following the signing of the Separate Agreement.
3. Under Singapore law, when a person makes payment(s) of a specified nature (e.g., royalty, interest, technical service fee, etc.) to a non-resident company or individual, the payer is required to withhold a percentage of that payment and pay the amount withheld to the Inland Revenue Authority of Singapore ("IRAS"). The amount withheld is called the Withholding Tax ("WHT"). Please refer to **Annex A** for more information on WHT.

Accommodation

1. The Event Organiser will provide hotel accommodation (one room, twin occupancy with breakfast) for each Competitor and their floral assistant for six nights from 1 July to 7 July 2026. Should a Competitor wish to extend their stay at the hotel, the Competitor will have to make the relevant arrangements directly with the hotel at the Competitor's own cost. For the avoidance of doubt, any expenses charged to the Competitor's room during their stay at the hotel shall be solely borne by the Competitor.
2. Competitors will be separately advised on further details regarding the provision of hotel accommodation.

Insurance

1. Competitors are responsible for their personal belongings. The Event Organiser will not be responsible or liable for any injuries, lost, damaged or stolen items or any other losses resulting from or in connection with the Competitor's participation in this Championship.

Championship Grand Final Dinner Tickets

1. The Event Organiser will provide every Competitor, the Competitor's floral assistant and translator (if any) with dinner tickets for the Grand Final (Task 6). Competitors may, from March 2026 onwards, purchase additional tickets at their own cost, subject to availability.

Event Period Exclusivity

1. During the period from 1 July 2026 to 7 July 2026, the Competitor shall not undertake any duty and/ or participate in any activity which may undermine or conflict with the Show or with the Competitor's participation in the Championship, unless the Competitor obtains Event Organiser's prior written approval for the same. Such duties and activities include but are not limited to conducting classes and adjudicating in other competitions.

COMPETITION

Competition Format

1. Competitors are required to complete Task 1, Task 2, Task 3 and Task 4 as set out in the schedule below (collectively, “**Tasks 1 to 4**”) within the duration stipulated in the schedule. Competitors who are shortlisted for the Semi-Final and Grand Final are required to complete Task 5 and Task 6 respectively as set out in the schedule below, within the duration stipulated in the schedule. Task 1, Task 2, Task 3, Task 4, Task 5 and Task 6 shall collectively be referred to as the “**Tasks**”, and individually as a “**Task**”. For purposes of this document, “**Competition Timing**” refers to the duration of each Task as stipulated in the schedule.

Competition Venue

1. Tasks 1 to 4 and Task 5 will be held in an air-conditioned tent (“**Competition Venue**”) at The Meadows, Gardens by the Bay with the temperature ranging between 23 to 25 degrees. The Competition Venue will consist of the Competition Area and Preparation Area (as defined further below). For purposes of this document, the “**Competition Area**” shall refer to the area within the Competition Venue at which the competition will be held, as notified by the Event Organiser in writing.
2. The Grand Final (Task 6) will be held on stage at the Flower Field Hall, Gardens by the Bay. The Floral Displays from Task 6 will be moved by the Event Organiser to the Competition Area after the Grand Final. For purposes of this document, a “**Floral Display**” refers to any floral piece which is constructed and displayed by a Competitor during the Championship and “**Floral Displays**” shall refer to two or more of such floral pieces.

Production budget

1. The Event Organiser will set aside a production budget of up to a maximum of **S\$3,000** (inclusive of Singapore Goods & Services Tax) (“**Production Budget**”) for the design and installation costs of the Floral Displays, supply of flowers and plant material, general materials, transport cost and any other direct or incidental costs related to the Competitor’s participation in the Championship.
2. The Production Budget shall be disbursed on a reimbursement basis to the Competitor, subject to the submission of all relevant original invoices, receipts and/or other supporting documents to the Event Organiser.
3. Competitors will be separately advised on further details regarding the reimbursement from the Production Budget.

Schedule of the Championship

Date	Day	Time	Details
1 July 2026	Wednesday	-	Arrive in Singapore
2 July 2026	Thursday	8:00am – 10:00pm	Preparation
3 July 2026	Friday	8:00am – 4:00pm	Preparation
		6:00pm – 10:00pm	SGF 2026 Awards Night
4 July 2026	Saturday	10:30am – 12:30pm	Task 1*
		3:00pm – 5:00pm	Task 2
5 July 2026	Sunday	10:30am – 12:30pm	Task 3*
		3:00pm – 6:00pm	Task 4 (Surprise Package)
		8:00pm	Announcement of 10 Semi-Finalists
6 July 2026	Monday	10:30am – 12:30pm	Semi-Final (Task 5)*
		6:00pm	Dinner event (Separate ticket required for public)
		7:00pm	Announcement of Top 5 Finalists
		7:15pm – 8:00pm	Grand Final (Task 6)*
		9:15pm	Prize Presentation Ceremony
7 July 2026	Tuesday	9:00am	Debrief
7 to 12 July 2026	Tuesday to Sunday	10.00am – 10:00pm	Show Days
12 July 2026	Sunday	10:00pm – 11:59pm	Retrieval of Materials (Optional)

*Flag Parade will happen 15 minutes before the start of the competition.

Competition Booth

1. For the duration of the Championship, the Event Organiser will allow each Competitor to use an area (with no ceiling) measuring 5 metres in length x 4 metres in width x 3 metres in height at the Competition Venue (“**booth**”) for the Competitor’s Floral Displays in respect of Tasks 1 to 4 and Task 5. For the avoidance of doubt, all Floral Displays from Tasks 1 to 4 and Task 5 must collectively fit into the booth. The booth will include a 3-sided carpentry wall and one (1) base flooring in white or such other single colour of the Competitor’s choice (The Event Organiser will approach the Competitors for their preferred colour of the wall and floor), six (6) 10W LED warm spotlights, and a 13 Amp power point (13A 3-Pin Standard UK Plug Type G). The standard voltage in Singapore is 220V/240V, 50 Hz.
2. The floor of each booth will be painted by the Event Organiser in the colour of the Competitor’s choice.
3. If preferred, a Competitor may build a new flooring within the booth and/ or carpet the floor of the booth at the Competitor’s own cost.
4. Each Competitor may paint, draw, or hang decorations or fabric on the walls of the booth provided that the materials used do not contravene any laws in Singapore, do not cause any fire hazard. Such painting, drawing or decorations will not be taken into consideration for judging.
5. For safety reasons, each Competitor is prohibited from hanging anything from the metal truss used for the LED lighting at the booth.
6. Each Competitor will be allowed to use a working space in front of the booth during the Competition Timing for Tasks 1 to 4 and Task 5. Each Competitor will be provided with 2 tables measuring 1.2m (length) x 0.6m (width) for the Competitor’s use in relation to Tasks 1 to 4 and Task 5 and only within the working space in front of the booth. For the avoidance of doubt, Competitors are not allowed to use either of the said tables for the Floral Displays in respect of Task 3.
7. Only the Competitor is allowed within their booth during the Competition Timing for Tasks 1 to 4. For the avoidance of doubt, floral assistants are only allowed within the booth outside of the Competition Timing for Tasks 1 to 4.
8. A Competitor is not allowed to leave their booth before the end of the Competition Timing for a particular Task without the Event Organiser’s approval. Should a Competitor leave the booth before the end of the Competition Timing for a particular Task, the Competitor will not be allowed to re-enter the booth without the Event Organiser’s approval.
9. After the completion of each Floral Display, the Competitor and floral assistant are required to clean up the area at which the Floral Display was constructed and its immediate vicinity within thirty minutes from the end of the Competition Timing for the relevant Task, failing which, points will be deducted from the Competitor’s total score.

10. The Competitors and their floral assistants should not be present in the Competition Area during judging.

Preparation Area

1. Each Competitor is allocated a preparation area at the Competition Venue, which is an open storage area measuring approximately 5m (length) by 4m (width), with a common water point (“**Preparation Area**”). Each Competitor may store floral materials and/ or tools at their Preparation Area at their own risk.
2. Each Competitor is allowed to condition their flowers, plants and/ or foliage prior to Task 1, Task 2 and Task 3, at their Preparation Area from 2 July 2026 onwards and throughout the Championship. Each Competitor with the help of the Competitor’s floral assistant will be permitted to erect the Competitor’s ‘Designer’s Choice’ structure (in respect of Task 1), hand-tied bouquet holder (in respect of Task 2), furniture and tableware (in respect of Task 3) in the booth prior to the Competition Timing for Task 1, Task 2 or Task 3 (as the case may be).

Materials and Tools

1. Each Competitor is responsible for providing sufficient plant and/or floral materials for the maintenance of their Floral Displays in respect of Task 1, Task 2 and Task 3. The Event Organiser will provide manpower for the maintenance of the Floral Displays in respect of Task 1, Task 2 and Task 3.
2. The Event Organiser will provide each Competitor with one 5-step ladder, one trolley and five 30L pails for the duration of the Competitor’s participation in the Championship. For the avoidance of doubt, these items are to be returned to the Event Organiser at the conclusion of the Competitor’s participation in the Championship.
3. Competitors are required to bring their own tools for the Championship. No borrowing or sharing of tools is allowed. Competitors are to note that for the Semi-Final (Task 5) and Grand Final (Task 6) of the Championship, they are only allowed to use the following items listed below:

- | | |
|---------------------|-----------------------------|
| • Double-sided tape | • Scotch tape |
| • Flat-nose pliers | • Secateurs |
| • Floral knife | • Stapler |
| • Florist scissors | • Thorn/foilage stripper |
| • Glue gun | • Utility scissors |
| • Masking tape | • Wash bottle or equivalent |
| • Pen knife | • Wire cutter |

Floral Assistant

1. Each Competitor is allowed to have one floral assistant to assist the Competitor with conditioning of the flowers, or any preparation work.
2. Each Competitor shall work with the same floral assistant (as declared in the Competitor's application for the Championship) throughout the Championship. A Competitor may work with a different floral assistant only with the prior written approval of the Event Organiser.
3. If a Competitor requires additional help to erect in the booth any structure forming part of the Floral Display that is made from Structural Material, there will be stewards around to assist.
4. Each Competitor shall ensure that their floral assistant is not within the Competition Area during any Competition Timing.
5. Competitors shall not receive any form of assistance from their floral assistants during any Competition Timing. Each Competitor shall ensure that their floral assistant does not provide any such assistance, including giving any instructions or comments from the audience. Contact between the Competitor and their floral assistant is strictly forbidden during any Competition Timing.

Dress Code and Use of Electronic Devices

1. For easy identification, Competitors and their floral assistants are required to wear the uniforms provided by the Event Organiser at the Competition Venue during the Competition Timing for Tasks 1 to 4 and Task 5.
2. The use of smartwatches, mobile phones, audio equipment, tablets, connected ear pods and other means of communication by Competitors is not permitted during any Competition Timing and in the five minutes before such Competition Timing.

Delivery

1. Competitors may arrange for Championship Materials to be delivered the Competition Venue only on 2 July 2026 or 3 July 2026 and must ensure that someone is present at the Competition Venue to receive all delivery(ies). For purposes of this document, "Championship Materials" refers to any plant, floral or other material required in relation to the Competitor's participation in the Championship.
2. Deliveries of Championship Materials to the Competition Venue before 2 July 2026 will be rejected, and the relevant Competitor will be responsible for all associated costs or delays. For the avoidance of doubt, a Competitor may arrange for freight deliveries of Championship Materials into Singapore before 2 July 2026 provided that the Competitor makes independent arrangements for a location at which such materials can be stored.

Floral Display / Tasks

1. The designs of all Floral Displays must be the Competitor's original work and must not infringe the copyright of any third party.
2. Each Competitor retains full copyright in the Floral Displays which he/she constructs for the Championship and grants to the Event Organiser the right to reproduce the design of such Floral Displays without the prior approval of the Competitor. In the event that the Event Organiser reproduces the said designs, the Event Organiser will acknowledge the Competitor as the designer of the same.
3. All Floral Displays must be self-standing. No nailing or drilling is allowed to secure a Floral Display to the side wall or the base flooring of the booth (in respect of Tasks 1 to 4 and Task 5) or to the stage (in respect of Task 6). Judges will be judging only the free-standing Floral Displays, all of which must adhere to the size limits as stated in this document.
4. Each Competitor is allowed to place a description next to their Floral Display(s) provided that all text are included within the allocated space. Such descriptions will not be judged.
5. For Task 3, Competitors are not required to utilise a dining table and dining chairs specifically and may use any table (including a poseur table or a low table) and two forms of seating (including seat cushions).
6. No Plant Material may be applied to the booth in any way before the Competition Timing for the relevant Task.
7. Structures forming part of the Floral Display that are made from any Structural Material can be erected in the booth during the preparation time prior to the Competition Timing for the relevant Task. For the avoidance of doubt, if any Plant Material (including but not limited to fresh or dried flowers) is to be applied to such structures or incorporated into such structures or otherwise assembled, the Competitor must do so only during the Competition Timing for the relevant Task.
8. For purposes of this document,
 - (a) "Plant Material" includes the following:
 - Fresh flowers
 - Foliage and greenery
 - Branches, twigs, or woody stems
 - Dried flowers or preserved botanicals
 - (b) "Structural Material" includes the following:
 - Concrete, steel, timber/wood (including wood derivatives, composite materials (Fibre glass, resins), Aluminium
 - Wire mesh or chicken wire for support
 - Floral wire for securing and shaping

- Floral tape for binding stems
 - Bamboo stakes or wooden picks for support
 - Water tubes for individual stems
9. Competitors are prohibited from applying sprays (including but not limited to paints and leaf shine products) and similar substances that may cause staining on surfaces during the preparation time prior to any Competition Timing and during any Competition Timing. For the avoidance of doubt, Competitors may use clear compressed air aerosols for cleaning purposes only.
 10. Competitors are prohibited from using batteries or electricity in any of the Tasks, including but not limited to items such as fairy lights, battery-operated candles, electric torches, LED decorations, or any device powered by electricity (including rechargeable or disposable batteries).
 11. Welding or the use of open fire, torches, or metalworking tools is not allowed under any circumstances.
 12. Each Floral Display must feature at least approximately 40% of fresh botanical materials including foliage, flowers and/or plants.
 13. Competitors can only use fresh and dried plants, foliage and flowers for the Floral Displays. Use of artificial flowers, plant / botanical forms such as paper flowers, silk flowers and non-biodegradable floral foams are not permitted to be used in any Floral Display, and any Competitor who uses such materials will be penalised or disqualified from the Championship.
 14. Competitors are not allowed to bring in ready-made floral arrangements or pre-flowered/foilage pieces or extensions into the Competition Venue. Should a Competitor and/or their floral assistant bring in any such items, such Competitor will automatically be disqualified from the Championship. The Event Organiser reserves the right not to disburse the Production Budget to the Competitor in the event that the Competitor is disqualified from the Championship.

Official Language

1. The Championship will be conducted in English, and all Competitors are expected to be proficient in both spoken and written English. Any communication with the Event Organiser, including but not limited to submissions, queries, and appeals, must be made in English, failing which, the Competitor may be disqualified from the Championship.
2. If necessary, each Competitor is allowed to bring one translator to the Championship, at the Competitor's own cost and expense. Should a Competitor bring a translator to the Championship, the same translator must be used throughout the Championship. Translators are not allowed in the booth during any Competition Timing.

3. Competitors and their floral assistants may use any translation applications installed on their mobile phones or tablets at any time during the Championship except during any Competition Timing. The Event Organiser shall not be responsible or liable for translation mistakes or misinterpretations made by Competitors, their assistants or translators.
4. Competitors shall not appeal any decision based on a translation of any regulations or other written information.

Tear Down

1. Each Competitor may retrieve any materials from within their booth only from 10pm to 11:59pm on 12 July 2026 (Sunday). Competitors who wish to so retrieve materials are strongly encouraged to give the Event Organiser prior notice of the same. For the avoidance of doubt, Competitors are not allowed to retrieve any materials from their Floral Displays in respect of Task 5 and/or Task 6.
2. The Event Organiser will, at its own cost, tear down the Floral Displays after the end of the Championship and dispose of all items at its own discretion. The tear down will take place from 9am onwards on 13 July 2026 (Monday).
3. The Event Organiser reserves the right to dispose of any item that is not removed from the Competition Venue after 11:59pm on 12 July 2026 and the Event Organiser shall not be liable to the Competitor for any loss, expenses, damages or any other consequences arising from such disposal.

Award

1. A trophy will be awarded to the champion and first and second runners-up of the Championship. Certificates will be awarded to all Competitors.

FAQ Schedule

1. Competitors may submit their questions regarding the Championship to the Event Organiser in accordance with the following schedule:

By 3 April 2026 (Friday)	Round 1 of accepting queries
By 17 April 2026 (Friday)	Round 1 of answering queries
By 1 May 2026 (Friday)	Round 2 of accepting queries
By 15 May 2026 (Friday)	Round 2 of answering queries

THE TASK DESCRIPTIONS

1. Competitors will have to prepare materials for Task 1, Task 2 and Task 3.
2. The details of Task 1, Task 2 and Task 3 are as follows:

Task 1

Task Type	Designer's choice
Theme	Dream Portal
Date and Time	4 July 2026, 10:30am – 12:30pm
Duration	2 hours
Description	Create a gateway where reality meets fantasy. Your design should capture the moment of transition between waking and dreaming, where familiar forms dissolve into extraordinary visions like stepping through a living kaleidoscope.
Requirements	The Floral Display must be at least 2m (length) x 1.5m (width). The height must not exceed 2.5m.
Technique	Free technique
Preparations	<p>Competitors are allowed to make structure(s) from any Structural Material to support the Floral Display and place such structure(s) in the booth before the start of the task. Competitors should not allow any contractor to enter the booth. Competitors who require additional manpower assistance in relation to the placement of large structures may request for such assistance from the Event Organiser.</p> <p>Competitors are allowed to condition their flowers, plants and/ or foliage prior to the Task.</p>
Materials	Materials will not be provided by the Event Organiser.

Task 2

Task Type	Hand-tied Bouquet
Theme	Floral Magic
Date and Time	4 July 2026, 3:00pm – 5:00pm
Duration	2 hours
Description	The theme invites you to create a hand-tied bouquet that feels like it was grown in an enchanted forest or conjured from a dream. Move beyond the ordinary to capture the essence of magic – think of sparkling morning dew, mythical creatures, or a whisper of woodland spells. We encourage the use of unexpected textures and unique materials to transform familiar blooms into something truly mystical. Let your bouquet tell a story of wonder and enchantment.
Requirements	<p>A black pedestal of 0.5m (length) x 0.5m (width) x 0.8m (height) will be provided by the Event Organiser for the Competitor's use during this Task. The colour of the pedestal cannot be changed and it is optional to use the pedestal.</p> <p>Each Competitor should bring a stand suitable for their bouquet. The bouquet together with the stand should not exceed 0.5m (length) x 0.5m (width). The pedestal will be not part of the said dimension requirements. Competitors who intend to create a hand-tied bridal bouquet should also provide a vessel that can hold water for display. The bouquet must be able to be lifted by the judges.</p>
Technique	Free technique
Preparations	Competitors are allowed to condition their flowers, plants and/ or foliage prior to the Task.
Materials	Apart from the pedestal stated above, no materials will be provided by the Event Organiser.

Task 3

Task Type	Floral Tabletop for a dining table of 2
Theme	Carousel of patterns
Date and Time	5 July 2026, 10:30am – 12:30pm
Duration	2 hours
Description	Drawing inspiration from the ever-changing beauty of a kaleidoscope, this design celebrates the artistry of layered patterns and visual rhythm. Like a carefully composed symphony, the table setting unfolds through harmonious arrangements and flowing motifs, creating an intimate dining experience where each angle reveals a new composition of patterns and colours.
Requirements	<p>Design and create a display for a dining setting for 2 persons.</p> <p>The floor area occupied by the table and seating for 2 must not exceed 2m (length) x 2m (width) x 2.5m (height). No flowers / branches are allowed to be outside of this dimension.</p>
Technique	Free technique
Preparations	<p>Competitors are allowed to place the furniture in the booth before the start of the Task.</p> <p>Competitors are allowed to condition their flowers, plants and/ or foliage prior to the Task.</p>
Materials	Materials will not be provided by the Event Organiser. The Event Organiser will not provide any furniture and tableware for this Task, including the table and 2 chairs.

JUDGING INFORMATION

Judging Criteria

Criteria	Points
(A) Design & Originality <ul style="list-style-type: none"> • The overall design and its theme • Creativity and style • Choice of materials 	30 points
(B) Professional Skills <ul style="list-style-type: none"> • Level of difficulty • Overall workmanship, effective use of techniques, finishing and stability of design • Care and attention given to the health and safety of the viewing public 	30 points
(C) Impact <ul style="list-style-type: none"> • Visual appearance • Quality, suitability and display of flowers, foliage and plants used 	15 points
(D) Composition and Usage of space <ul style="list-style-type: none"> • Shape and form • Proportion and scale • Visual and actual balance • Line and rhythm • Colours and harmony • Effective use of display space • Designs must not exceed stated space allocation 	25 points
(E) Harmony Between the Floral Displays <ul style="list-style-type: none"> • This is applicable for Task 1, Task 2 and Task 3 only 	5 bonus points per judge

Judging Committee

- Alison Bradley (Scotland), Head Judge
- Toru Kawai (Japan)
- Harijanto Setiawan (Singapore)

Technical Committee

- Petra Konrad (Germany), Technical Head Judge
- Bart Hassam (Australia)
- Max van de Sluis (The Netherlands)

Technical Evaluation

1. The judging panel includes a team of technical judges responsible for evaluating the Competitors' professional skills and compliance with the size-related requirements as set out in this Championship.
2. Any infringement of the terms and conditions set out in this document may result in either a disqualification from the Championship or a deduction of points.

Final Decision and Appeals

1. The decision of the judging panel is final and conclusive. Any scoring grievances of Competitors should be made known to the Event Organiser within 24 hours from the prize presentation ceremony. The Event Organiser reserves the right not to award any prizes if the Floral Displays do not meet the minimum standard for the award of prizes.

Annex A

Withholding Tax for Overseas Competitor

WHT of 15% - 24% of gross or net income will be imposed on services performed in Singapore by both non-resident individuals and companies. Please see illustrations of the various WHT calculations below:

WHT calculation for non-resident individual

Option A: 15%

Item	Amount SGD	Remarks
Gross income/ fee	\$ 800.00	Remuneration Sum
Less: WHT @ 15%	(\$ 120.00)	Withholding Tax payable to Inland Revenue Authority of Singapore (IRAS)
Net payable amount to you	\$ 680.00	

Option B: 24%

Item	Amount SGD	Remarks
Gross income/ fee	\$ 800.00	Remuneration Sum
Less: Cost of airfare	(\$ 500.00)	
Taxable amount	\$ 300.00	
Less: WHT @ 24%	(\$ 72.00)	Withholding Tax payable to IRAS
Net payable amount to you	\$ 728.00	

WHT calculation for non-resident company (17%)

Item	Amount SGD	Remarks
Gross income/ fee	\$ 800.00	Remuneration Sum
Less: WHT @ 17%	(\$ 136.00)	Withholding Tax payable to IRAS
Net payable amount to you	\$ 664.00	

Please note that the information above is based on prevailing tax policy/ rules as at the date of this document and may be subject to change. Please refer to IRAS' website for more details on WHT: <https://www.iras.gov.sg/taxes/withholding-tax/basics-of-withholding-tax/types-of-payment-and-withholding-tax-rates>

Double Taxation Agreement (DTA)

If your country has a Double Taxation Agreement (DTA) with Singapore and you are a tax resident there, you may qualify for tax relief.

Please refer to the following links to assess your eligibility for double taxation relief:

Non-resident individuals: https://www.iras.gov.sg/docs/default-source/individual-income-tax/non-residents/dta-calculator-for-nrp.xls?sfvrsn=f32d2058_9

Non-resident companies:

<https://mytax.iras.gov.sg/ESVWeb/default.aspx?target=S45TaxTreatyCalculator>