

Qualifying activities and expenditure available for double tax deduction

Qualifying Activities	Qualifying Expenses
Participation in overseas market development trips/missions (up to 2 employees ¹ per trip) <i>ENHANCED</i>	<ul style="list-style-type: none"> Airfare* Hotel Accommodation & Meals Overseas Transportation Fees paid to secure speaking spots at overseas business/trade conferences to pitch products/services to attendees <i>NEW</i> Logistics costs of transporting materials/samples used during business missions <i>NEW</i> Third party consultancy costs to arrange business networking events to promote products/services. <i>NEW</i>
Participation in overseas investment study trips/missions (up to 2 employees ² per trip)	<ul style="list-style-type: none"> Airfare* Hotel Accommodation & Meals Overseas Transportation
Participation in overseas trade fairs (up to 2 employees ³ per fair) <i>Eligible expenses will only be supported two days before the show and one day after the show.</i>	<ul style="list-style-type: none"> Stand Rental Stand Design/Decoration Stand Construction Production of Corporate Brochures or Catalogues Freighting of Exhibits Insurance of Exhibits Airfare* Hotel Accommodation & Meals Overseas Transportation
Participation in local trade fairs that have been approved by ESG or STB	<ul style="list-style-type: none"> Stand Rental Stand Design/Decoration Stand Construction Production of Corporate Brochures or Catalogues Insurance of Exhibits Cost of inviting up to two overseas buyers Airfare* Hotel Accommodation & Meals for the duration of the fair

¹ When a company sends three of its employees to participate in an overseas trip (same objective and duration) DTDi will be granted up to two employees. The third employee can be considered for support on case-by-case basis if the employee meets with different customers in another city in the country or follow-up with potential customers.

² When a company sends three of its employees to participate in an overseas trip (same objective and duration) DTDi will be granted up to two employees. The third employee can be considered for support on case-by-case basis if the employee meets with different customers in another city in the country or follow-up with potential customers.

³ For example, where a company sends 3 of its employees to participate in an overseas trade fair/mission, DTDi will be granted in respect of 2 employees. Expenses incurred by the company on the third employee will continue to enjoy a 100% tax deduction (provided they qualify for deduction under Section 14 of the Singapore Income Tax Act).

Market Survey/Feasibility Study	<ul style="list-style-type: none"> Third-Party Consultancy Fees
Investment Feasibility/Due Diligence Study	<ul style="list-style-type: none"> Third-Party Consultancy Fees
Design of Packaging for Overseas Markets	<ul style="list-style-type: none"> Third-Party Consultancy Fees Cost of prototype production
Product/Service Certification	<ul style="list-style-type: none"> Cost of preliminary assessment Cost of application and issuance of certification
Overseas Advertising Campaign	<ul style="list-style-type: none"> Third-Party Consultancy Fees Cost of purchasing advertising space
Overseas Promotional Campaign	<ul style="list-style-type: none"> Third-Party Consultancy Fees Costs associated with in-store promotions/sales campaign Costs associated with promotional roadshows/seminars Costs associated with direct mailing campaigns Airfare* Hotel Accommodation and meals
Master Licensing & Franchising	<ul style="list-style-type: none"> Third-Party Consultancy Fees Legal Fees for the development of the licensing/franchising agreement
Overseas Trade Office	<ul style="list-style-type: none"> Basic salary for OMO representative (Singaporean/PR only) Rental of accommodation Rental of office premises & equipment Maintenance of office facilities Rental and maintenance of vehicle Telecommunication charges/postage Stationery and other office supplies Airfares* Hotel accommodation & meals Cost of Advertising/Promotional Campaign Maintenance of Showroom/Display Area
Advertising in Approved Local Trade Publication	<ul style="list-style-type: none"> Cost of advertising space

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Production of Corporate Brochures for Overseas Distribution	<ul style="list-style-type: none"> Third-Party Consultancy Fees Art Work Colour Separation & Typesetting Copy-writing Cost of Design Photography Printing production cost Translation
Employee Overseas Posting	<ul style="list-style-type: none"> Basic salary
Overseas Business Development [^] <i>NEW</i>	<ul style="list-style-type: none"> Third party consultancy cost to Identify suitable talent Identify potential business partners, licensee/franchisee agents and distributors or JV partners To secure and manage customers in -market

* Airfare includes airport tax, fuel surcharge, airfare transaction fees and visa fees. It excludes GST/ CESS/ Carrier Surcharge/ Bank Charges/ Insurance/ Amendment Fees/ Excess Baggage. Qualifying expenses on airfare, hotel accommodation & subsistence allowances (meals only) are based on an incurred basis. The support is up to a max of two company's representatives per trip.

Please note that non-eligible expenses include out-of-pocket expenses, telecommunication cost, general software e.g. Microsoft Word, GST, bank interest, souvenirs, cash incentive, sponsorships, freebies, food and beverages for staff, printing of business cards. This list is not exhaustive.

All costs must be incurred/ recharged back to the Singapore business. Enterprise Singapore will request for supporting documents (e.g. quotation) for eligible expense items that are S\$100,000 and above.

If a business is unable to fully utilise the cap of \$150,000 for a YA, it cannot bring forward the unutilised part to the next YA.

[^] Overseas business development proposals should also be subjected to the following conditions below:

- The expanded coverage should apply only where there are new overseas business developments;
- The talent should be employed for the primary purpose of promoting the business' goods and services in the overseas market and not for its operations in Singapore;
- The talent should be instrumental in helping the company to break into the new market i.e. not just a normal recruitment; and
- The expanded coverage should not apply to consultancy fees paid by a business to its overseas distributor, as well as any such fees paid under other arrangements where ESG assesses that fees should constitute a normal selling cost, and not cost to build up business network.