

Singapore Non Resident Tax Rates

Category	YA 2005 (%)
Employees Remuneration Stay in Singapore more than 60 days but less than 183 days Stay Less than 60 days	15.0 Exempt
Entertainer Income	15.0
Other Taxable Income	20.0
Capital Gains Tax	None
Royalty Note: *10% effective 1 Jan 2005	15.0 *
Copyright	2.0
Directors' Remuneration	20.0
Interest	15.0
Management Fees	20.0
Professional Fees	15.0
International Arbitrators Fees	0.0