



Types of Payment and Withholding Tax (WHT) Rates

A person must withhold and pay the withheld tax to IRAS when certain types of payment (e.g. interest, royalty, services etc.) are made to a non-resident.

Use the [Basic WHT applicability calculator](#) to check if WHT is applicable to the payment made to a non-resident.

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WHT rates for interest, royalty, service and rent of movable properties, etc.

Nature of income	Tax rate
Interest, commissions, fees or other payments in connection with any loan or indebtedness	15% ¹
Royalties or other lump sum payments for the use of movable properties (e.g. intellectual property)	10% ^{1 2}
Royalties and other payments made to author, composer or choreographer	22% ²
Payments for the use of or the right to use scientific, technical, industrial or commercial knowledge or information	10% ^{1 2}
Rent or other payments for the use of movable properties	15% ¹
Technical assistance and service fees	Prevailing Corporate Income Tax rate ^{3 5}
Management fees	Prevailing Corporate Income Tax rate ^{3 5}
Time, voyage and bareboat charter fees for the charter of ships	Nil
Proceeds from sale of any real property by a non-resident property trader	15%
Distribution of taxable income made by a Real Estate Investment Trust (REIT) to a unit holder who is a non-resident non-individual	10% ⁴

WHT rates for aircraft charter

Time charter fees and voyage charter fees for the charter of aircrafts	Tax rate
(a) Paid to a resident of a tax treaty partner who is an aircraft operator claiming benefits under the "Shipping and Air Transport" Article of the tax treaty and where the Article provides for:	
• Full exemption of shipping and aircraft profits	Nil
• 50% exemption of shipping and aircraft profits	1%
• Reduced rate	Reduced rate or 2% ¹ , whichever is the lower amount
(b) Paid to a resident of a tax treaty partner who is not an aircraft operator (i.e. the "Shipping and Air Transport" Article of the treaty does not apply)	2% ¹
(c) Paid to a resident of a country/ territory that has no tax treaty with Singapore	2% ¹

Bareboat charter fees for the charter of aircraft	Tax rate
(a) Paid to a resident of a tax treaty partner who is an aircraft operator claiming benefits under the "Shipping and Air Transport" Article of the tax treaty and where the Article specifically covers bareboat charter fees and provides for:	
• Full exemption of shipping and aircraft profits	Nil
• 50% exemption of shipping and aircraft profits	1%
• Reduced rate	Reduced rate or 2% ¹ , whichever is the lower amount
(b) Paid to a resident of a tax treaty partner who is not an aircraft operator (i.e. the "Shipping and Air Transport" Article of the treaty does not apply) or where the "Shipping and Air Transport" Article does not cover bareboat charter fees	2% ¹ (unless it is further reduced by other provisions of the tax treaty such as the "Royalty" Article)
(c) Paid to a resident of a country/ territory that has no tax treaty with Singapore	2% ¹

WHT rates for non-resident director, professional, public entertainer and international market agent

Nature of income	Tax rate
Payment to non-resident director	22%
Payment to non-resident professional/ firm (unincorporated business)	15% on gross income or prevailing non-resident individual rate on net income
Payment to non-resident public entertainer	10% on gross income (till 31 Mar 2022)
Commission/ payment to non-resident international market agent (for a casino marketing arrangement as defined under the Casino Control Act)	3%

¹These WHT rates apply when the income is derived by the non-resident person through operations carried on outside Singapore. They are to be applied on the gross payment. The resulting tax payable is a final tax. The following tax rates apply on gross payments when operations are carried out in Singapore:

- Non-resident person (other than individuals): [Prevailing Corporate Income Tax rate](#)
- Non-resident individuals: 22%. This does not apply to scenario in footnote 2.

²For royalty payments to an author, a composer or a choreographer, the prevailing tax rate of 22% shall apply to the deemed income (i.e. net income or 10% of the gross royalties, whichever is lower). Learn more about [Tax concession for royalty](#) payments.

³For a non-resident company, WHT is based on the prevailing Corporate Income Tax rate for the year when the services were provided, even if the payment to the non-resident is made in a different year. For example, if the service was provided in Dec 2018 but payment was made in 2019, the prevailing Corporate Income Tax rate is that for 2018 (Year of Assessment 2019).

⁴The reduced WHT rate of 10% applies to distributions made during the period from 18 Feb 2005 to 31 Dec 2025. WHT does not apply to any distribution made by a REIT where tax has already been paid, on the income from which the distribution is made, by the trustee of the trust.

A qualifying non-resident non-individual unit holder is one who:

1. Does not have any permanent establishment (“PE”) in Singapore, or
2. Carries on any operation in Singapore through a PE in Singapore, but the funds used by that unit holder to acquire the units in that REIT were not obtained from that operation.

If tax has been deducted in error at the prevailing Corporate Income Tax rate from the distributions made to nominees whose beneficiaries are any of the persons listed below, the Comptroller will refund the tax over-deducted to the trustee of the REIT on a quarterly basis. The beneficiaries[^] may be any of the following:

- qualifying individual;
- qualifying non-resident non-individual;
- charity registered under the Charities Act (Cap. 37) or established by any written law;
- town council;
- statutory board;
- co-operative society registered under the Co-operative Societies Act (Cap. 62); or
- trade union registered under the Trade Unions Act (Cap. 333).

[^] Not including any person acting in the capacity of a trustee.

The trustee, in turn will refund the amount to the nominees. For this purpose, the trustee is required to send its request for refund with all the original subsidiary income tax certificates on a consolidated basis to:

Revenue & Payment Management Branch
Inland Revenue Authority of Singapore
55 Newton Road
Revenue House
Singapore 307987

⁵If the non-resident company wishes to claim deduction for the expenses incurred in deriving the service income, it must submit the certified accounts and corporate income tax computation for IRAS' examination. When the net income and tax have been determined, any tax withheld in excess of the corporate income tax on the net income will be refunded. Learn more about [the information to be included with your tax computation](#).

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