

CCH

a Wolters Kluwer business

Singapore Master Tax Guide Handbook 2012/13

31st Edition

BY

TAN HOWTECK

MTax(Syd), CPA

Associate Professor, Nanyang Business School,
Nanyang Technological University, Singapore

JIMMY OEI

LL B. (Hons), LL M. (Tax)

Partner, Rajah & Tann LLP

TABLE OF CONTENTS

	Page
ABBREVIATIONS.....	xvii
INTRODUCTION TO SINGAPORE INCOME TAXATION.....	1
BASIC TAX CONCEPTS.....	11
THE CHARGING SECTION.....	35
INCOME FROM TRADE, BUSINESS, PROFESSION OR VOCATION.....	43
EMPLOYMENT INCOME AND PENSIONS.....	63
OTHER SOURCES OF INCOME.....	111
DEDUCTIONS.....	135
CAPITAL ALLOWANCES.....	237
TAXATION OF BUSINESSES.....	301
DIVIDENDS.....	335
PARTNERSHIPS.....	345
TAXATION OF RESIDENT INDIVIDUALS.....	375
TAXATION OF NON-RESIDENTS.....	407
RELIEF FROM DOUBLE TAXATION.....	457
CLUBS AND ASSOCIATIONS.....	507
ESTATES, TRUSTS AND SETTLEMENTS.....	517
INCOME TAX ADMINISTRATION.....	535
INCENTIVES UNDER THE INCOMETAX ACT.....	567
ECONOMIC EXPANSION INCENTIVES.....	619
TAX AVOIDANCE AND EVASION.....	653
GOODS AND SERVICES TAX.....	669
APPENDIX.....	725
CASE TABLE.....	819
COMPARATIVE TABLE.....	825
SECTION FINDING LIST.....	829
INTERPRETATION AND PRACTICE NOTES FINDING LIST.....	847
INDEX.....	853