



# Thinking beyond borders: Management of extended business travelers – Singapore

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**01**

**Key message**

# 1 Key message

A frequent business traveler or short-term visiting employee who exercises employment in Singapore for more than 60 days in a calendar year will be subject to tax in Singapore on the income derived from the individual's services performed in Singapore, unless exempt by treaty.

**02**

# **Income tax**

# 2 Income Tax

## 2.1 Liability for income tax

A person's liability for Singapore tax is determined by the source of the person's income as well as their residence status.

Singapore adopts the territorial basis of taxation where an individual, whether resident or non-resident, is subject to tax on income derived from or accrued in Singapore. Foreign-sourced income remitted into Singapore by an individual is exempt from tax. However, this tax exemption does not apply to foreign-sourced income received by a resident individual through a partnership in Singapore.

The residence status of the individual would affect the tax rates to be applied on the taxable income.

An individual is treated as a resident if they reside in Singapore except for such temporary absences therefrom as may be reasonable and not inconsistent with a claim by such individual to be a resident in Singapore (i.e. Qualitative rule) and includes an individual who is physically present or who exercises an employment in Singapore for 183 days or more in a calendar year (i.e. Quantitative rule). Physical presence in Singapore for any part of the day shall be counted as one day in Singapore.

A non-resident of Singapore is generally someone who spends less than 183 days in Singapore during the year preceding the year of assessment. The Inland Revenue Authority of Singapore ("IRAS") may, on a concessionary basis, assess an individual to tax as a resident for all years where their employment in Singapore is expected to cover a continuous period of at least 183 days straddling over 2 calendar years (i.e. 2-year administrative concession) notwithstanding that the period of employment in the year of arrival or departure is less than 183 days.

## 2.2 Definition of source

Employment income is generally treated as Singapore-sourced if the services are performed in Singapore, regardless of where the payment is made, or the contract of employment is concluded.

## 2.3 Tax trigger points

A short-term visiting employee who exercises employment in Singapore for no more than 60 days in a calendar year (other than as a director or a public entertainer) is exempt from tax. The dates of arrival and departure are to be included in determining the 60 days.

Based on the above, a frequent business traveler whose stay in Singapore exceeds 60 days in a calendar year would be subject to tax in Singapore on the income derived from the individual's work performed in Singapore. To the extent that the individual qualifies for exemption under the conditions of the dependent personal services article of the applicable double tax treaty, there will be no tax liability. Note that approval for tax treaty exemption must be obtained from the IRAS.

Notwithstanding that tax-exemption may apply in accordance with the local tax laws or the double - taxation agreement, there may be filing requirements for the employer and the employee

## 2.4 Types of taxable income

As a general rule, all payments (whether in the form of cash or benefits-in-kind) made by an employer to an employee for employment in Singapore are taxable, unless specifically exempted under the Income Tax Act or by concession.

The following payments made by the employer for employees based outside Singapore and travelling into Singapore for business purposes are not taxable:

- accommodation
- travelling and entertainment (which have been expended for business purpose)
- per diem allowance not exceeding the yearly acceptable rate determined by the IRAS.

## 2.5 Tax rates

A resident is taxed on the resident's chargeable income (after deducting applicable personal reliefs) at graduated rates ranging from 0 percent to 24 percent from Year of Assessment 2024 (i.e. calendar year 2023).

Non-residents are subject to tax on employment income at a flat rate of 15 percent or at the resident tax rates, whichever yields a higher tax payable. Other income of a non-resident individual is generally taxed at 24 percent, unless specifically exempt or subject to a reduced treaty rate.

**03**

# **Social Security**

# 3 Social Security

## 3.1 Liability for social security

All foreign citizens are currently exempt from participation in Singapore's national social security scheme, the Central Provident Fund ("CPF"). Upon becoming a permanent resident of Singapore or Singapore citizen, however, participation in the CPF is compulsory if the individual is exercising an employment in Singapore.

**04**

# **Compliance obligations**

# 4 Compliance obligations

## 4.1 Employee compliance obligations

Notification to file Income tax returns (Form B1/B/M) are issued by the IRAS in February each year. Individuals are required to complete and submit the form to the IRAS by 15 April for paper filing or 18 April for electronic filing. The IRAS may grant an extension beyond the 15 April deadline if there are valid reasons.

## 4.2 Employer reporting and withholding requirements

There is no requirement for the employer to withhold monthly taxes from the employee. Employers, however, are required to complete a Return of Employee's Remuneration form (Form IR8A) setting out the various payments under the employment for the year. The form is to be completed and given to employees by 1 March of the following year. With effect from the Year of Assessment 2022, it is mandatory for employers who have five or more employees (in total) for the entire year to submit their employees' income information to IRAS electronically via Auto-Inclusion Scheme (AIS).

In general, when a non-Singapore citizen employee is departing for a period exceeding 3 months, written notice (Form IR21 – Notice of Cessation of Employment of non-Singapore Citizens) must be given at least 1 month prior to the date on which the person ceases employment or leaves Singapore permanently. In addition, the employer must withhold any monies that are due to the employee. The employer can release the money to the employee only when the IRAS grants the tax clearance, or upon the expiration of 30 days after receipt by the IRAS of the Form IR21, whichever is earlier. Form IR21 tax clearance is however not required for short-term visiting employees working for no more than 60 days in a calendar year. For such cases, the employer may be required to file a Form IR8A by 1 March of the following year.

Where a frequent business traveler travels to Singapore for business purposes for no more than 60 days within a calendar year, the requirement to file a Form IR8A may be waived, upon approval by the IRAS, if the employee had been in employment with the same employer for the full calendar year. The following documents are to be provided for the IRAS' review for the waiver request:

- Full name
- Foreign Identification Number
- Schedule of physical presence in Singapore (Date of Arrival and Date of Departure) during the calendar year.

**05**

# **Immigration**

# 5 Immigration

## 5.1 Short-Term Visit Pass (STVP)

Business travellers may enter Singapore on an STVP to perform certain allowable business activities without requiring a work pass, and without the need to notify Ministry of Manpower (MOM), provided these activities do not involve a contract of service or a contract for service with a Singapore employer.

Under MOM's guidelines, notification to MOM is not required for the following activities performed by the business traveller during the validity of the STVP:

- Attending company meetings, corporate retreats, or meetings with business partners.
- Attending study tours or visits, training courses, workshops, seminars, and conferences as a participant.
- Attending exhibitions as a trade visitor.

These activities must not involve performing work for, or entering into any employment relationship with, a Singapore-based entity.

Note:

- Individuals acting as a trainer or speaker at a training course or workshop must either notify MOM for a Work Pass Exemption or obtain a Miscellaneous Work Pass.
- Individuals performing any on-the-job training will require a valid work pass.

## 5.2 Work Permit / Visa Requirements

A work pass is required for any foreign individual who intends to undertake any form of business activities, a profession, an occupation or paid employment in Singapore.

Generally, if the foreign individual wishes to work in managerial, executive or specialized roles in Singapore, the individual must apply to the Work Pass Division of the MOM for the appropriate work pass, regardless of the duration of the assignment. A Singapore-registered entity is required to act as the sponsor for the work pass application.

MOM assesses work pass applications at its sole discretion, considering various factors, including the applicant's salary level, educational qualifications, professional experience, skill sets and the job role to be performed in Singapore. For Employment Pass (EP) applications, candidates must also meet the EP qualifying salary and pass the points-based Complementarity Assessment Framework (COMPASS).

### 5.3 Work Pass Exemption

A foreign individual may perform certain short-term work activities in Singapore without a work pass, provided that the activities fall within MOM's defined work pass exempt activities. This exemption is particularly useful for extended business travellers who engage in specific, limited-scope activities during their short visits to Singapore.

Foreign individuals may undertake work pass exempt activities over multiple visits, up to 90 cumulative calendar days within a calendar year. The individual must notify MOM of their intention to perform the exempted activity after entering Singapore, and before commencing the activity.

### 5.4 Other immigration considerations

Under the Fair Consideration Framework (FCF), all employers in Singapore are required to consider the workforce fairly for job opportunities and must not discriminate candidates based on non-job-related characteristics such as age, gender, nationality or race.

To promote fair employment practices and improve market transparency, employers must advertise job vacancies on MyCareersFuture for at least 14 calendar days before submitting new EP or S Pass applications. Employers must not make a job offer to a candidate during the mandatory advertising duration and are required to maintain complete records of the recruitment process.

Exemption from advertising requirement on MyCareersFuture applies if any of the following requirements are met:-

- The company has fewer than 10 employees.
- The fixed monthly salary for the vacancy is \$22,500 and above.
- The vacancy is short-term, i.e. not more than 1 month.
- The vacancy is to be filled by a local transferee.
- The vacancy is to be filled by an overseas intra-corporate transferee (ICT).

Please note that all employers are expected to adhere to the **Tripartite Guidelines on Fair Employment Practices (TGFEP)**. MOM may take enforcement action against employers who do not adhere to the fair hiring recruitments, which includes work pass debarment of up to a maximum period of 24 months.

## 5.5 Immigration and Travel Restrictions

Travellers entering Singapore must comply with the country's general entry requirements, including:

- **Passport validity:** At least six months' validity for non-Singapore passport holders.
- **Visa requirements:** Travellers from visa-required countries/regions must obtain the appropriate entry visa.
- **SG Arrival Card (SGAC):** All travellers must submit the SGAC within three days prior to arrival, except for those transiting or transferring through Singapore without seeking immigration clearance.
- **Public health requirements:** Travellers, with recent travel to countries with a risk of yellow fever transmission in the past six days prior to arrival in Singapore must present a valid yellow fever vaccination certificate to Singapore immigration authorities.

**06**

# **Other issues**

# 6 Other issues

## 6.1 Double taxation treaties

Singapore has entered into double taxation treaties with numerous countries/jurisdictions to mitigate double taxation and allow cooperation between Singapore and overseas tax authorities in enforcing their respective tax laws.

## 6.2 Permanent establishment implications

A permanent establishment (PE) could potentially be created as a result of frequent business travels but this would generally depend on the type of services performed and the level of authority the employee has.

## 6.3 Indirect taxes

Goods and service tax (GST) is currently applicable at 9 percent on domestic consumption. GST is levied on the sale of goods and services in Singapore by GST-registered traders and on goods imported into Singapore. Businesses whose turnover exceeds 1 million Singapore dollars (SGD) are required to register for GST.

## 6.4 Transfer pricing

Transfer pricing implications could arise to the extent that the employee is being paid by an entity in one jurisdiction but performing services for the benefit of the entity in another jurisdiction for a related entity. In other words, a cross-border benefit is being provided.

This would also be dependent on the nature and complexity of the services performed.

## 6.5 Local data privacy requirements

Personal data in Singapore is protected under the Personal Data Protection Act.

## 6.6 Exchange control

Singapore does not currently impose exchange controls.

## 6.7 Non-deductible costs for assignees

Non-deductible costs incurred by employers relating to assignees generally include private passenger car expenses and medical expenses exceeding a certain cap.

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