

**Application for Waiver of Withholding Tax under Section 45/45A
(For Non-Bank Applicants Only)**



This Form may take you 5 minutes to complete.

Notes:

- This Form is to be completed if you are a Singapore branch of a non-resident company.
Please use the Form "Application for Waiver of Withholding Tax under Section 45/45A (For Singapore Branches of Non-Resident Banks, Insurers and Re-insurers Only)" if you are a Singapore branch of a non-resident bank, insurer or re-insurer.
- The branch may apply for waiver of withholding tax on income paid to it, subject to meeting all conditions stated in Part 2 of this Form. The branch will be notified of its application outcome in writing. The waiver, once granted, will be:
 - valid indefinitely unless revoked by the Comptroller;
 - subject to annual review by IRAS. If the branch is found to have breached any of the conditions under which the waiver has been granted, the waiver may be withdrawn.
- A branch that is unable to meet all conditions for the indefinite waiver of withholding tax may still apply for a waiver. Based on the merits of its own facts, waiver may be given subject to certain conditions, which may include furnishing a banker's guarantee on the amount of tax involved in the waiver.

Part 1 – Branch's Particulars			
Name of branch	:	_____	
Tax reference number	:	_____	
Registered address	:	_____	
Part 2 – Conditions & Undertakings			
Put a tick (✓) in the boxes provided to confirm that each of the conditions is met and that the branch and / or its head office has provided the necessary undertakings.			For official use
1.	The branch is part of a substantial overseas group with turnover of at least US\$50 million per annum on a consolidated basis. Please furnish evidence (e.g. the relevant extract of the group annual accounts) to support the above. (This condition does not apply where the waiver application is for interest payment only.)		
2.	The branch confirms that it has been carrying on business in Singapore for at least 2 years.		
3.	The branch has and undertakes to continue to have a good record of compliance with the requirements of the taxation laws of Singapore.		
4.	The head office of the branch provides, with this application, a letter of undertaking that should there be tax not paid by the branch arising from the waiver, the head office will make good the difference (please attach letter).		
5.	The branch provides, with this application, a schedule showing the names of the persons from which income to be covered by the waiver will be received (please attach list).		
6.	The branch further undertakes to: <ol style="list-style-type: none"> report all payments on which withholding of tax would be applicable, if not for the waiver, as income in its accounts; confirm that such income has been so reported when the tax computation is submitted; inform the Comptroller should it subsequently fail to meet Condition 1; and inform the Comptroller of any impending decision to cease operations in Singapore. 		

Part 3 – Declaration

I declare that the information provided above and in the relevant attachments are true.

Full name and signature of person making the application : _____

Capacity of person making the application : _____

Date of application : _____

Contact person and number : _____

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Reviewing Officer:

Approving Officer:

Approved / Not Approved

Name / Signature / Date

Name / Signature / Date

Under the Singapore Income Tax Act, there are penalties for making a false or incorrect declaration.