

**APPLICATION FOR EXEMPTION FROM INCOME
TAX ON ROYALTY PAYMENTS**

APPLICATION FORM

**MINISTRY OF FINANCE
100 HIGH STREET
#06-03, THE TREASURY
SINGAPORE 179434**

INSTRUCTIONS

1. To assist us in evaluating your application expeditiously, please provide the information requested as completely as possible. If space is insufficient, a separate sheet may be used. You should use this form as a format for your application.
2. All information given will be held in the strictest confidence. Where information is not yet available or inapplicable, please indicate accordingly.
3. This form will take approximately 20 minutes to complete if you have all the following information on hand as follows:
 - Particulars of the company;
 - Details of the license agreement; and
 - Reasons to support your application.
4. A copy of this application and two copies of the licence agreement and/or contract (if available) should be emailed to [MOF income tax applications@mof.gov.sg](mailto:MOF_income_tax_applications@mof.gov.sg) or sent to the Permanent Secretary, Ministry of Finance, 100 High Street, #06-03, The Treasury, Singapore 179434. The agreement and/or contract accompanying the application should be in English.

SECTION I - GENERAL

A. Name and Address of Applicant _____

_____ Tel No : _____

B. Name and Address of Officer/Representative for contact purposes:

_____ Tel No : _____
Designation : _____

C. Exemption requested under: (Please tick)
Section 13(4) of Income Tax Act _____
Double Taxation Agreement _____

SECTION II - PARTICULARS OF LICENSEE AND LICENSOR

A. LICENSEE:
1. Name and Address _____

2. Nature of Business _____

3. (a) Date of Registration _____
(b) Date of Incorporation _____
(c) Business Registration Number _____
(d) Tax Reference Number _____

4. Capital Structure of Company:

Authorised Capital _____

Issued Capital _____

Paid-Up Capital _____

Capital Reserve _____

5. If Company is one of a group of affiliated companies, give a brief description of the group and the Company's relation to it:

B. LICENSOR:

1. Name and Address: _____

2. Nature of Business: _____

3. If licensee has equity participation in the licensor's company, give details of its shareholdings and the percentage of its shareholdings in relation to the total share capital:

C. TERMS AND CONDITIONS OF THE LICENCE AGREEMENT:

1. Licence Fee payable:

<u>Year</u>	<u>Amount (In foreign currency)</u>	<u>Amount (In Singapore currency)</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

2. Date of Payment:

3. Purpose of Royalty payments:

4. Tax incidence (whether on licensee or licensor):

5. Other principal terms and conditions of licence agreement:

6. State whether the foreign country provides:

(a) tax credit if no tax exemption is given by Singapore

(b) tax sparing credit if exemption is given by Singapore

7. Date of signing of the licence agreement:

SECTION III

- A. In cases where the company is applying for, or already enjoying other tax incentives, please state the name of the incentive(s) and specify the period(s):

- B. State reasons why the application should merit favourable consideration:

- C. I declare that the particulars stated above and the accompanying information are true and correct, to the best of my/our knowledge.

DATE

SIGNATURE OF APPLICANT

NAME (IN BLOCK LETTERS)
AND POSITION IN COMPANY

COMPANY