

## Singapore Master Tax Guide H 2013 14

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formally adopted the OECD master file/local file requirements, the information required under the 2018 Rules is largely consistent with OECD principles. Instead of referring to group level and entity level information, the information required under Singapore's TPD is focused on describing businesses relevant to the Singapore taxpayer.

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The Master Plan (MP) is the statutory land use plan which guides Singapore's development in the medium term over the next 10 to 15 years. It is reviewed every five years and translates the broad long-term strategies of the Concept Plan into detailed plans to guide the development of land and property.

**Master Plan - Urban Redevelopment Authority**

Our office is now open for walk-ins, only on Mondays from 10.00 a.m. to 3.00 p.m. However, our programmes are still running as scheduled, online. For the latest updates, please refer to the respective pages on this website.

**Tax Academy of Singapore**

Singapore withholding tax (known as tax deduction at source in other countries) refers to the tax withheld and paid to the Inland Revenue Authority of Singapore (IRAS), when a non-resident company or individual derives an income from a Singaporean source, for services provided or work done in Singapore.

**Singapore Withholding - Deduction - Tax Guide ...**

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