Extensions, please

Items expiring this March

1 Tax exemption on foreign income from qualifying overseas properties

2 A reduced withholding tax of 10% (from 17%) on distributions to foreign institutional investors

3 Stamp duty remission on transfer of Singapore properties to S-Reits

4 GST remission: S-Reits that derive predominantly dividend income (which is not considered taxable supplies) can recover the GST incurred on its and its special purpose vehicles' business expenses