



Singapore Withholding Tax: Deadline, Rates and a Gross-Up Example

Description

Classify the payment before applying a percentage. Singapore withholding tax can apply to interest, royalties, technical or service fees, directors, professionals and entertainers paid to non-residents. The filing and payment deadline is the 15th of the second month from the date of payment to the non-resident.

Start with the decision table

Situation	What it means
Interest or loan fee to a non-resident	Published domestic headline rate is 15% of gross, subject to conditions and treaty relief
Royalty or right-to-use payment	Published domestic headline rate is generally 10% of gross, subject to the exact category
Non-resident company performs services in Singapore	Corporate rate can apply to the attributable gross fee; classify carefully
Treaty or approved arrangement reduces tax to nil	IRAS still requires the relevant WHT filing
Contract promises recipient a net amount	Calculate the contractual gross-up before remittance

The payment date starts the filing clock

[IRAS WHT due date](#) sets the deadline at the 15th of the second month from payment. A payment made on 20 July 2026 is therefore due by 15 September 2026. Accrual and deemed-payment rules can affect the operative date, so reconcile contracts, invoices and ledger postings.

The rate table is not one universal percentage

[IRAS payment types and rates](#) separates interest, royalties, services, directors and other recipients. Domestic rates, final-tax treatment and treaty rates differ. Record the recipient's residence, legal status, payment character and location of work before choosing the row.

A treaty claim needs evidence

Do not reduce withholding because an invoice displays a foreign address. Obtain the residence and beneficial-owner documentation required for the treaty or concession, match the relevant article, and retain the analysis with the filing.

Gross-up changes both cost and tax

If a contract promises S\$10,000 net and a 10% gross withholding applies, the gross amount is S\$10,000 divided by 0.90, or S\$11,111.11; withholding is S\$1,111.11. This labelled calculation assumes the contract truly requires a net payment and that 10% is the verified rate.

File even when the conclusion is exemption

[IRAS WHT due date](#) states that a filing can still be required when tax is exempt under a treaty or approved arrangement. A zero payment is not automatically a zero administrative task.

Worked application

A company pays a non-resident licensor S\$10,000 gross on 20 July. At a verified 10% rate, it remits S\$9,000 and withholds S\$1,000, filing by 15 September. If the agreement instead guarantees S\$10,000 net, the gross-up produces S\$11,111.11 and S\$1,111.11 tax. Treaty and contract wording can change both examples.

Action checklist

1. Identify recipient residence and legal form
2. Classify the payment and place of performance
3. Determine the statutory or treaty rate from the exact row
4. Fix the payment or deemed-payment date
5. Calculate gross versus net-contract treatment
6. File and pay by the IRAS deadline
7. Retain residence, agreement, invoice, calculation and acknowledgement

Build a decision record another person can check

The useful output is not only an answer to "Singapore withholding tax deadline?". It is a small file showing why the answer fits this reader: a singapore sme paying a non-resident company or professional. Record the fact that controls each step, the date it was true and the source or service that

confirmed it. That matters because the task is to decide whether to withhold, calculate the amount and file by the correct deadline; a changed amount, date, person, address, venue, device or eligibility fact can change the result even when the general rule has not moved.

#	Control	Evidence to retain	Failure signal
1	Identify recipient residence and legal form	Authority page or service readback	Applying 17% to every corporate payment
2	Classify the payment and place of performance	Dated input, statement or booking screen	Using invoice date without checking the payment rule
3	Determine the statutory or treaty rate from the exact row	Calculation sheet with assumptions	Claiming treaty relief without residence evidence
4	Fix the payment or deemed-payment date	Written confirmation from the responsible party	Forgetting to gross up a net-of-tax contract
5	Calculate gross versus net-contract treatment	Receipt, acknowledgement or reference number	Skipping a zero-tax filing
6	File and pay by the IRAS deadline	Photograph, timetable or versioned document	Applying 17% to every corporate payment
7	Retain residence, agreement, invoice, calculation and acknowledgement	Final outcome and date checked	Using invoice date without checking the payment rule

The record should be short enough to update. Put the most recent evidence first, keep the earlier version, and label estimates separately from confirmed figures. The two original tools in this guide—a deadline converter using a 20 July payment and side-by-side gross and net-contract calculations exposing the gross-up cost—serve different purposes: one structures the choice, while the other tests the choice against a concrete case. Neither should be copied into a new case without refreshing its inputs.

What each authority source establishes

Source	Claim used here	Freshness control
IRAS WHT due date	Filing and payment are due by the 15th of the second month from the payment date; exemption filing.	Checked 2026-07-17; re-open before acting
IRAS payment types and rates	Published rates vary by payment type, recipient and where services are performed.	Checked 2026-07-17; re-open before acting

These links are attached to the claims they support, not offered as a substitute for explanation. If a service screen, signed agreement or officer's written response conflicts with the general page, preserve both and ask which fact or newer rule produces the difference. Do not conceal the conflict by selecting the more convenient answer.

For the adjacent decision, continue with our [company-secretary duties](#) and [employment-terms checklist](#). Each answers a separate next-step question.

Errors that change the outcome

- Applying 17% to every corporate payment
- Using invoice date without checking the payment rule
- Claiming treaty relief without residence evidence
- Forgetting to gross up a net-of-tax contract
- Skipping a zero-tax filing

Keep the dated authority pages, calculation inputs, confirmations and any advice used for the decision. This article applies public information to a general fact pattern and does not determine an individual application, contract, tax position, medical need or legal dispute. Recheck the linked primary source immediately before acting, especially where the transaction, journey, booking or filing occurs after a stated change date.

Questions readers ask

When is WHT due?

By the 15th of the second month from the relevant payment date, subject to the detailed IRAS payment-date rules.

Is the headline rate always final?

No. Payment category, recipient, services location and treaty position can change the result.

Must an exempt payment be filed?

IRAS says relevant treaty or approved-arrangement exemptions still require filing.

Date Created

18/07/2026

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