

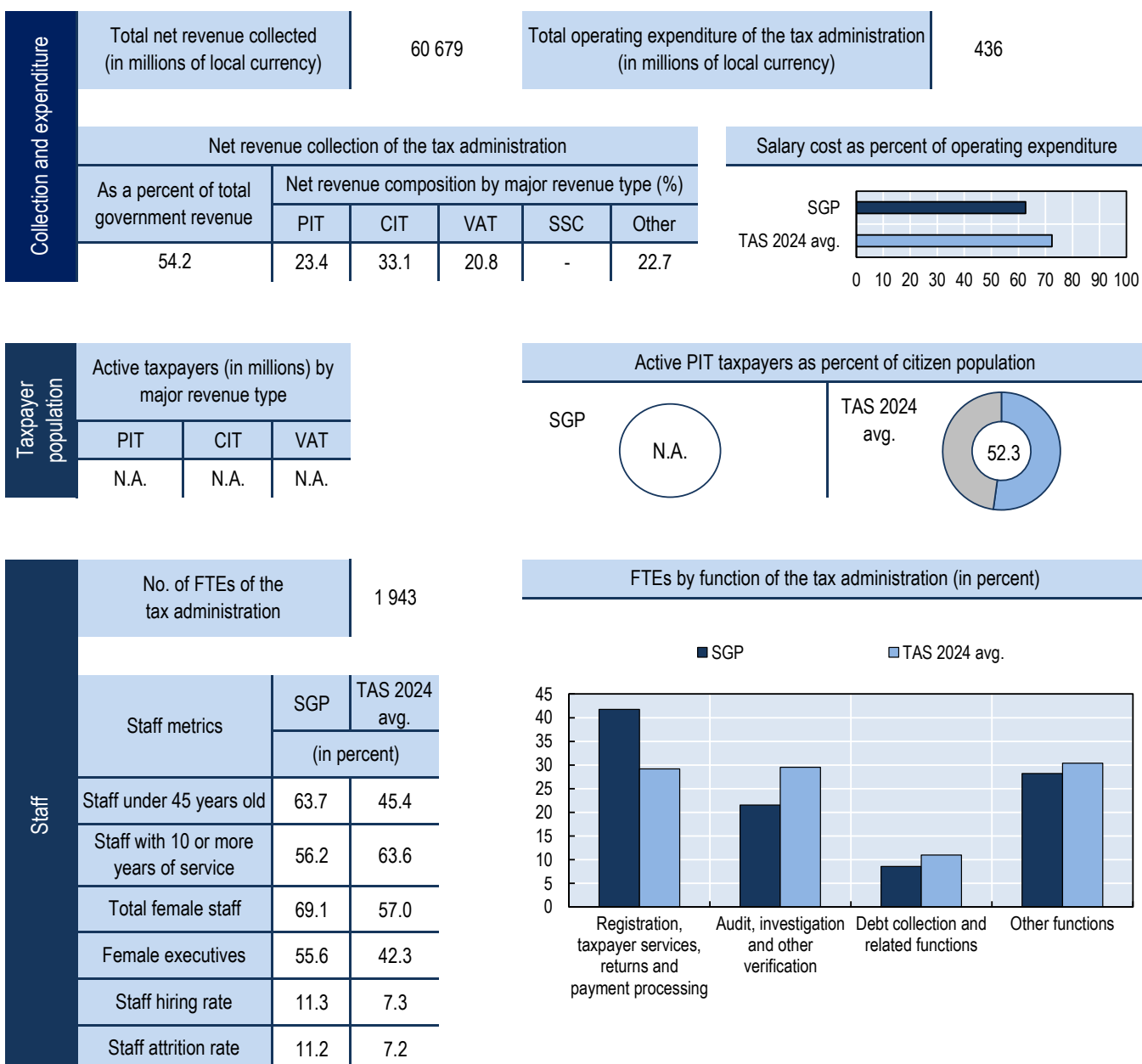
Tax Administration 2024

Comparative Information on OECD and Other Advanced and Emerging Economies

The information in this document relates to Fiscal Year 2022 and is based on the OECD report *Tax Administration 2024: Comparative Information on OECD and Other Advanced and Emerging Economies* (TAS 2024), data for which has been provided by participating tax administrations through the International Survey on Revenue Administration (ISORA). The report provides internationally comparative data on aspects of tax systems and their administration in 58 OECD and other advanced and emerging economies. For the definitions of the terms used, please consult TAS 2024.



Singapore (SGP)



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Return filing	On-time filing: Returns received on-time as a percent of returns received		Returns received electronically (in percent)																									
	<table><thead><tr><th>Revenue type</th><th>SGP</th><th>TAS 2024 avg.</th></tr></thead><tbody><tr><td>PIT</td><td>99.2</td><td>89.4</td></tr><tr><td>CIT</td><td>100.0</td><td>94.7</td></tr><tr><td>VAT</td><td>100.0</td><td>98.1</td></tr></tbody></table>		Revenue type	SGP	TAS 2024 avg.	PIT	99.2	89.4	CIT	100.0	94.7	VAT	100.0	98.1	<table><thead><tr><th>Revenue type</th><th>SGP</th><th>TAS 2024 avg.</th></tr></thead><tbody><tr><td>PIT</td><td>99.2</td><td>89.4</td></tr><tr><td>CIT</td><td>100.0</td><td>94.7</td></tr><tr><td>VAT</td><td>100.0</td><td>98.1</td></tr></tbody></table>			Revenue type	SGP	TAS 2024 avg.	PIT	99.2	89.4	CIT	100.0	94.7	VAT	100.0
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Audit and verification	Audits with adjustment as a percent of audits completed		Additional assessments through audits as a percent of tax collections																									
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Payment	Estimated percentage of total PIT withheld by third parties and subsequently paid to the administration		Electronic payment proportions (in percent)																									
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Debt collection	Arrears ratios		SGP																									
	Total year-end arrears as a percent of total net revenue		TAS 2024 avg.																									
	Collectable arrears as a percent of total year-end arrears																											
Legend	PIT: Personal income tax		SSC: Social security contributions																									
	CIT: Corporate income tax		FTEs: Full time employees																									
	VAT: Value added tax		N.A.: Data not available																									

Access the 2024 publication and data:

<https://oe.cd/tas2024>

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For more information

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<https://oe.cd/fta>