



Air Passage

Tax treatment of home leave passage, cash payment in lieu of home leave passage, air passages for business meetings, etc. for expatriates and non-expatriates.

Tax treatment of Air Passages (Summary Table)

Nature	Taxable/ Not taxable	
1	Home leave passage (air passage provided by employer for the employees to visit their home countries)	Depends on the status of the employee. See Home Leave Passage (below).
2	Cash payment in lieu of home leave passage	Taxable
3	For business purposes, e.g. meeting overseas clients, attending seminars, conferences and training.	Not taxable
4	Air passage provided to employee to commence work in Singapore and to leave Singapore when employment ceases. Air passages may also be provided to employee's family members.	Not taxable. However, when the employee renews his contract with the same employer and is provided with air passage, the tax treatment is same as home leave passage.

Home Leave Passage

The tax treatment depends on the status of the employee.

A. Non-Expatriate Employees

(i.e. Singapore citizen and Singapore permanent resident)

B. Expatriate Employees of Companies Granted Extension of Certain Incentives Before 1 Jan 2004

Expatriate employees of a company that is awarded or granted extension of the following incentives prior to 1 Jan 2004:

- Pioneer
- Export
- Pioneer service
- Operation Headquarters (OHQ)

Tax Treatment of Home Leave Passage



C. Expatriate Employees Who Do Not Fall Under B

Tax Treatment of Home Leave Passage From YA 2018

The home leave passages provided to expatriates, their spouses and children are taxable in full.

Tax Treatment of Home Leave Passage Before YA 2018



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