



Social and Recreational Facilities

Tax treatment of social and recreational facilities including gyms, BBQ pits, chalets and corporate passes to the zoo.

Tax Treatment of Social and Recreational Facilities (Summary Table)

Nature		Taxable/ Not taxable
1	Social and recreational facilities owned by employer, e.g. gym, badminton court, BBQ pit, chalets in Singapore and overseas	<p>Not taxable</p> <p>This concession is also extended to the facilities provided by third-party vendors from which the employer subscribes a corporate membership.</p> <p>Concession is confined to use of gym, sports venues, holiday chalets and BBQ pits.</p> <p>Concession does not apply where an employer has corporate country club membership and extend the usage of the country club facilities to all employees, notwithstanding that the country club provides gym, sports venues, BBQ pits, etc.</p>
2	Reimbursement to staff for renting a chalet	Taxable
3	<p>Corporate passes to places of interests in Singapore. These passes allow the pass holder (employee / family members / friends) free access to the place of interest and also discounts at various outlets.</p> <p>Examples of these passes are corporate passes to Singapore Zoo, Night Safari, Jurong Birdpark, Sentosa, Escape Theme Park, Singapore Discovery Centre and Singapore Science Centre.</p>	Not taxable

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