

ANNEX B – SCHEMES WHICH WILL NOT BE APPLICABLE FOR VCCs

- 14A. Deduction for costs for protecting intellectual property
- 14B. Further deduction for expenses relating to approved trade fairs, exhibitions or trade missions or to maintenance of overseas trade office
- 14D. Expenditure on research and development
- 14DA. Enhanced deduction for qualifying expenditure on research and development
- 14E. Further deduction for expenditure on research and development project
- 14F. Management expenses of investment companies
- 14H. Expenditure on building modifications for benefit of disabled employees
- 14I. Provisions by banks and qualifying finance companies for doubtful debts and diminution in value of investments
- 14K. Further or double deduction for overseas investment development expenditure
- 14KA. Further or double deduction for salary expenditure for employees posted overseas
- 14L. Further deduction for expenses incurred in relocation or recruitment of overseas talent
- 14N. Deduction for upfront land premium
- 14O. Deduction for special reserve of approved general insurer
- 14P. Deduction for treasury shares transferred under employee equity-based remuneration scheme
- 14PA. Deduction for shares transferred by special purpose vehicle under employee equity-based remuneration scheme
- 14Q. Deduction for renovation or refurbishment expenditure
- 14R. Deduction for qualifying training expenditure
- 14S. Deduction for qualifying design expenditure
- 14V. Deduction for amortisation of intangible asset created under public-private partnership arrangement
- 14WA. Enhanced deduction for expenditure on licensing intellectual property rights
- 14ZB. Deduction for expenditure for services or secondment to institutions of a public character
- 37C. Group relief for Singapore companies
- 37L. Deduction for acquisition of shares of companies