

# Invoice Requirements

## Singapore

Any invoices submitted for the CHICK-FIL-A (ASIA) PTE. LTD. entity must include the following:

### Must be billed to:

CHICK-FIL-A (ASIA) PTE. LTD.  
Attn: Staff Contact  
61 Robinson Road 18-02  
Singapore 068893

### Singapore address:

CHICK-FIL-A (ASIA) PTE. LTD.  
61 Robinson Road 18-02  
Singapore 068893

### Invoices are required to have the following information:

#### GST-REGISTERED SUPPLIER (requires a TAX INVOICE)

- The words "TAX INVOICE" in a prominent place
- Chick-fil-A Staff Contact Name
- Supplier Name & Address
- Unique Entity Number (UEN) and GST registration number
- An identifying number (unique invoice number)
- Invoice date
- A description sufficient to identify the goods or services supplied, and the type of supply
- For each description of goods or services supplied, the quantity of goods or the extent of services, and the amount payable, excluding GST
- Any cash discount offered
- The total amount payable (excluding GST), the GST rate and the total amount of GST chargeable (shown as a separate amount)
- The total amount payable (including the total amount of GST chargeable)
- A separately stated breakdown of exempt, zero-rated or standard-rated supplies. Each type of supply should have a separately stated "gross total amount payable"
- Currency type to be remitted (SGD or USD)
  - If invoice currency is not SGD, equivalent amount in SGD must be shown on invoice

Note: CHICK-FIL-A (ASIA) PTE. LTD. is a Singapore resident entity and is subject to applicable Singapore taxes (GST). CHICK-FIL-A (ASIA) PTE. LTD.'s Singapore UEN is 202033784Z.



# Invoice Requirements

## Singapore

### INVOICE LESS THAN \$1,000 SGD (including GST) – Supplier must be registered for GST

- May issue a “SIMPLIFIED TAX INVOICE”
- Chick-fil-A Staff Contact Name
- Supplier Name & Address
- Unique Entity Number (UEN) and GST registration number
- An identifying number (unique invoice number)
- Invoice date
- Description of the goods or services supplied
- The total amount payable including tax
- The wording “Price Payable includes GST”
- A separate line indicating the GST rate and the total amount of GST chargeable
- Currency type to be remitted (SGD or USD)
  - If invoice currency is not SGD, equivalent amount in SGD must be shown on invoice

### SUPPLIER NOT REGISTERED FOR GST (No GST Registration # and no GST on invoice)

- Chick-fil-A Staff Contact Name
- Supplier Name & Address
- Unique Entity Number (UEN)
- An identifying number (unique invoice number)
- Invoice date
- Description of the goods or services supplied
- Indication of where services were performed (i.e. country name), if applicable
- The total amount payable
- Currency type to be remitted (SGD or USD)
  - If invoice currency is not SGD, equivalent amount in SGD must be shown on invoice

Note: CHICK-FIL-A (ASIA) PTE. LTD. is a Singapore resident entity and is subject to applicable Singapore taxes (GST). CHICK-FIL-A (ASIA) PTE. LTD.’s Singapore UEN is 202033784Z.



# Invoice Requirements

## Singapore

### Tax Compliance

#### Singapore Withholding Tax

Under Section 12(7) of the Singapore Income Tax Act (“SITA”), for certain payments to non-Singaporean (e.g. U.S.) suppliers related to services physically rendered in Singapore, a 17% withholding tax may apply.

The withholding tax rate may be reduced or exempted under an applicable tax treaty concluded by Singapore, subject to conditions being met, as evidenced by the supplier. Withholding tax does not apply to services performed outside of Singapore.

Withholding tax only applies to cross border payments for services performed in Singapore. Therefore, to avoid withholding tax implications, measures should be taken to ensure that invoices are addressed locally (i.e. Singapore to Singapore) where applicable. If the non-Singaporean supplier has a Singaporean affiliate that is performing services in Singapore, it is advised that the engagement and invoicing relationship with Chick-fil-A (Asia) PTE. LTD. include the supplier’s Singaporean affiliate.

As a reminder, applicable withholding taxes are not the tax liability of CHICK-FIL-A (ASIA) PTE. LTD. but of the supplier. CHICK-FIL-A (ASIA) PTE. LTD. is merely the agent, paying on the supplier’s behalf.

As a best practice, it is advised to confirm the applicability of any withholding tax with the supplier prior to an invoice being issued. If a supplier disagrees with the withholding tax rate, the supplier must prove why a different rate should apply (i.e. provide a waiver or relevant documentation supporting their applicable withholding rate).

