

DTDi Qualifying Activity	Qualifying Expenses
1. Participation in Overseas Market Development Trip/Mission (Up to 2 employees ¹ per trip)	<ul style="list-style-type: none"> • Airfare** • Hotel Accommodation and Meals • Overseas Transportation • Fees paid to secure speaking spots at overseas business/trade conferences to pitch products/services to attendees • Logistic costs to transport samples used during the business trip/mission • Third party consultant cost to arrange business networking events to promote products/services
2. Participation in Overseas Investment Study Trip/Mission (Up to 2 employees ² per trip)	<ul style="list-style-type: none"> • Airfare** • Hotel Accommodation and Meals • Overseas Transportation • Logistic costs to transport samples used during the trip/mission
3. Participation in an Overseas Trade Fair (Up to 2 employees ³ per fair)	<ul style="list-style-type: none"> • Stand Rental • Stand Design/Decoration • Stand Construction • Production of Corporate Brochures or Catalogues • Freighting of Exhibits • Insurance of Exhibits • Airfare • Hotel Accommodation and Meals • Overseas Transportation <p><i>Note: For Hotel Accommodation & Meals and Overseas Transportation, expenses must be incurred from two days before the fair to 1 day after the fair</i></p>
4. Participation in a Local Trade Fair approved by EnterpriseSG or STB	<ul style="list-style-type: none"> • Stand Rental • Stand Design/Decoration • Stand Construction • Production of Corporate Brochures or Catalogues • Insurance of Exhibits

¹ When a company sends three of its employees to participate in an overseas trip (same objective and duration) DTDi will be granted up to two employees. The third employee can be considered for support on case-by-case basis if the employee meets with different customers in another city in the country or follow-up with potential customers.

² When a company sends three of its employees to participate in an overseas trip (same objective and duration) DTDi will be granted up to two employees. The third employee can be considered for support on case-by-case basis if the employee meets with different customers in another city in the country or follow-up with potential customers.

³ For example, where a company sends 3 of its employees to participate in an overseas trade fair/mission, DTDi will be granted in respect of 2 employees. Expenses incurred by the company on the third employee will continue to enjoy a 100% tax deduction (provided they qualify for deduction under Section 14 of the Singapore Income Tax Act.)

	<ul style="list-style-type: none"> • Cost of inviting up to 2 overseas buyers <ul style="list-style-type: none"> ○ Airfare**, hotel accommodation and Meals <p><i>Note: For Airfare and Hotel Accommodation & Meals, expenses must be incurred from two days before the fair to 1 day after the fair</i></p>
<p>5. Participation in a Virtual Trade Fair approved by EnterpriseSG</p>	<p><u>Packaged fees charged by event organisers</u></p> <ul style="list-style-type: none"> • Virtual Exhibition Hall & Booth access • Collateral creation (electronic direct mail (EDM), booth writeup) • Business Meeting/ Matching sessions • Pitches/ Product Launches/ Speaking Slots • Webinar/ Conference • Post Event Analytics <p><u>Third party costs</u></p> <ul style="list-style-type: none"> • Design and production of digital collaterals and promotion materials for the virtual trade fair • Logistics costs to send samples overseas to potential clients met at the virtual trade fair[^] <p><i>Note: Please refer to EnterpriseSG's website for the list of approved virtual trade fairs.</i></p> <p>[^]<i>The following conditions need to be met:</i></p> <ul style="list-style-type: none"> - Both the DTDi claimant and the recipient of the samples have attended the virtual trade fair; and - Samples are sent within 6 months from the end of the virtual fair.
<p>6. Market Survey/Feasibility Study</p>	<ul style="list-style-type: none"> • Third-party consultant fees
<p>7. Investment Feasibility / Due Diligence Study</p>	<ul style="list-style-type: none"> • Third-party consultant fees
<p>8. Design of Packaging for Overseas Markets</p>	<ul style="list-style-type: none"> • Third-Party Consultancy Fees (e.g., fees paid to marketing firms, consulting firms, design firms) • Cost for producing prototype of the packaging* <p><i>Note: Only the cost of engaging a third-party consultant qualifies for DTDi. Printing cost of the packaging does not qualify for DTDi.</i></p>

<p>9. Product / Service Certification (Primarily to increase buyer's acceptance in overseas markets)</p>	<ul style="list-style-type: none"> • Cost of preliminary assessment paid to conformity assessment body • Cost of application and issuance of certification paid to conformity assessment body (only if certification is successfully issued) <p><i>Note: No support for reassessment cost and renewal of certification cost.</i></p> <p><i>For claims under the Automatic DTDi, the product/service certification needs to be approved by EnterpriseSG. Please refer to EnterpriseSG's website for the list of approved product/service certification</i></p>
<p>10. Overseas Advertising & Promotional Campaign</p>	<p><u>Advertising Campaign</u></p> <ul style="list-style-type: none"> • Third-party consultancy fees • Cost of purchasing advertising space on media channels in overseas markets e.g. TV, radio, trade journals, newspapers, internet <p><u>Promotional Campaign</u></p> <ul style="list-style-type: none"> • Third-party consultancy fees • Costs to set up and carry out in-store promotions/in-store sales campaign* e.g., point of purchase display, costs to produce audio, video, CD-ROM or internet materials to be used during sales campaigns • Costs to set up and carry out promotional roadshows/seminars* e.g., venue costs • Costs for direct mailing campaigns e.g., sending out leaflets to promote company's products • Any other promotional campaigns expenses as approved by EnterpriseSG (e.g., sponsorship, design/construction of booths, freighting of exhibits, salaries of temporary staff/interpreters, etc.) Please apply to EnterpriseSG directly for these promotional campaigns. • Airfare for trips to carry out the campaign (up to 2 employees per trip)** • Hotel accommodation and meals for trips to carry out the campaign (up to 2 employees per trip)

<p>11. Master Licensing/ Franchising</p>	<ul style="list-style-type: none"> • Third-Party Consultancy Fees • Legal Fees for the development of the licensing/franchising agreement <p><i>Note: Acquisition costs such as license/franchise fees and royalties are not eligible for support.</i></p>
<p>12. Overseas Trade Office (OTO)</p>	<ul style="list-style-type: none"> • Basic salary for OTO representative (Singaporean/PR only) • Rental of accommodation • Rental of office premises & equipment • Maintenance of office facilities • Rental and maintenance of vehicle • Telecommunication charges/postage • Stationery and other office supplies • Airfares** • Hotel accommodation & meals • Cost of Advertising/Promotional Campaign • Maintenance of Showroom/Display Area
<p>13. Production of Corporate Brochures for Overseas Distribution</p>	<ul style="list-style-type: none"> • Third-Party Consultancy Fees • Art Work • Colour Separation & Typesetting • Copy-writing • Cost of Design • Photography • Printing production cost • Translation
<p>14. Employee Overseas Posting (EOP)</p>	<ul style="list-style-type: none"> • Basic Salary
<p>15. Advertising in Approved Local Trade Publication</p>	<ul style="list-style-type: none"> • Cost of buying advertising space <p><i>Note: Please refer to EnterpriseSG's website for the list of approved local trade publications.</i></p>
<p>16. Overseas Development Business</p>	<ul style="list-style-type: none"> • Third party consultancy cost to <ol style="list-style-type: none"> 1. Identify suitable talent 2. Identify potential business partners, licensee/franchisee agents and distributors or JV partners 3. To secure and manage customers in-market

<p>17. E-Commerce Campaigns</p>	<p><u>Onboarding – Business Advisory</u></p> <ul style="list-style-type: none"> • Fees paid to E-Commerce platform/service provider for advice on market promotion and execution plans <p><u>Onboarding – Account Creation</u></p> <ul style="list-style-type: none"> • Fees paid to E-Commerce service provider to assist with setting up accounts on E-Commerce platforms • Fees paid to E-Commerce platform provider for setting up of accounts on E-Commerce platforms • Fees paid to E-Commerce platform/service provider for the right to sell on E-Commerce platforms (e.g., subscription fees and membership fees) <p><u>Channel Management – Content Creation</u></p> <ul style="list-style-type: none"> • Fees paid to E-Commerce platform/service provider to design E-Commerce campaign publicity materials <p><u>Channel Management – Product listing and placement</u></p> <ul style="list-style-type: none"> • Fees paid to E-Commerce platform/service provider to upload content on products and services to E-Commerce platforms • Fees paid to E-Commerce platform/service provider for selection of suitable frequency and timing to display content on products and services <p><i>Note: For each company, EnterpriseSG may approve DTDi support for E-Commerce campaigns for up to one year per country. Multiple applications for each company for the same target country within the one year time frame will be allowed.</i></p>
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* Costs associated with free gifts, hiring of promoters, printing of T-shirts for promoters and conducting surveys are excluded.

** Airfare includes airport tax, fuel surcharge, airfare transaction fees and visa fees. It excludes GST/ CESS/ Carrier Surcharge/ Bank Charges/ Insurance/ Amendment Fees/ Excess Baggage. Qualifying expenses on airfare, hotel accommodation & subsistence allowances (meals only) are based on an incurred basis. The support is up to a max of two company's representatives per trip.

Please note that non-eligible expenses include out-of-pocket expenses, telecommunication cost, general software e.g., Microsoft Word, GST, bank interest, souvenirs, cash incentive, sponsorships, freebies, food and beverages for staff, printing of business cards. This list is not exhaustive.

All costs must be incurred/ recharged back to the Singapore business. EnterpriseSG will request for supporting documents (e.g., quotation) for eligible expense items that are S\$100,000 and above.

If a business is unable to fully utilise the cap of \$150,000 for a YA, it cannot bring forward the unutilised part to the next YA.

Enterprise Singapore, formerly International Enterprise Singapore and SPRING Singapore, is the government agency championing enterprise development. We work with committed companies to build capabilities, innovate and internationalise. We also support the growth of Singapore as a hub for global trading and startups. As the national standards and accreditation body, we continue to build trust in Singapore's products and services through quality and standards. Visit www.enterprisesg.gov.sg for more information.



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