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US vs Singapore: company formation compared

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In short: The United States: LLC or corporation, corporate tax 21% + state, registration same day to a few weeks, by state. Singapore: private limited company, corporate tax 17%, registration often within one day. There is no comprehensive tax treaty between the United States and Singapore. Figures as of November 2026.

This page compares the standard private company in the United States and Singapore. Each figure links to the official source; the full rules, step-by-step registration and FAQs are in the Company formation in the United States and Company formation in Singapore guides.

Side by side

	United States	Singapore
Common form	LLC or corporation (state law)	Private limited company (Pte. Ltd.)
Registry	Secretary of State of the chosen state [1]	Accounting and Corporate Regulatory Authority (ACRA) [3]
Minimum capital	None	S$1
Directors	LLC: members or managers; corporation: usually 1 director	1 director ordinarily resident in Singapore
Local director	Not required; a registered agent in the state is	Required (citizen, PR, or Employment Pass/EntrePass holder)
Corporate tax	21% federal, plus state tax in most states [2]	17% headline, with partial exemptions [4]
VAT / sales tax	No VAT; state and local sales taxes	9% GST
Typical timeline	Same day to a few weeks, by state	Often within one day
Tax treaties	about 60 treaties [5]	about 98 treaties [6]

	United States	Singapore
Currency	US dollar (USD)	Singapore dollar (SGD)

Tax treaty between the United States and Singapore

A double tax treaty caps the withholding tax one country may charge on payments to a company resident in the other. Where two rates are shown (for example 5/15), the lower rate applies only if conditions are met, usually a minimum shareholding.

Payment	Dividends	Interest	Royalties
From United States to Singapore (no treaty: domestic rates) [5]	30%	30%	30%
From Singapore to United States (no treaty: domestic rates) [6]	0%	15%	10%

The United States has no comprehensive tax treaty with Singapore, so its domestic rates apply: 30% on dividends, 30% on interest and 30% on royalties. No comprehensive income tax treaty; only an agreement on shipping and air transport income. Singapore has no comprehensive tax treaty with the United States, so its domestic rates apply: 0% on dividends, 15% on interest and 10% on royalties. No comprehensive income tax treaty; only an agreement on shipping and air transport income.

Treaty benefits require proof of tax residence and are subject to anti-abuse rules. See corporate tax residence and permanent establishment.

Frequently asked questions

Is there a double tax treaty between the United States and Singapore?

No. The United States has no comprehensive tax treaty with Singapore, so its domestic rates apply: 30% on dividends, 30% on interest and 30% on royalties. No comprehensive income tax treaty; only an agreement on shipping and air transport income. Singapore has no comprehensive tax treaty with the United States, so its domestic rates apply: 0% on dividends, 15% on interest and 10% on royalties. No comprehensive income tax treaty; only an agreement on shipping and air transport income. Rates from PwC Worldwide Tax Summaries (reviewed 4 September 2026 and 2 July 2026).

What is the corporate tax rate in the United States and Singapore?

The United States: 21% federal, plus state tax in most states. Singapore: 17% headline, with partial exemptions. The effective burden also depends on reliefs, the type of income and when profit is distributed.

How long does it take to register a company in the United States compared with Singapore?

The United States: same day to a few weeks, by state. Singapore: often within one day. Opening a bank account and tax registrations often take longer than registration itself.

What is the minimum share capital in the United States and Singapore?

The United States: none. Singapore: S$1.

Do I need a local director in the United States or Singapore?

The United States: not required; a registered agent in the state is. Singapore: required (citizen, PR, or Employment Pass/EntrePass holder).

See also

- Company formation in the United States
- Company formation in Singapore
- UAE vs Singapore: company formation compared
- UK vs US: company formation compared
- Singapore vs Switzerland: company formation compared

- Comparison of all 222 countries

References

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6. Singapore: Corporate – Withholding taxes (reviewed 2 July 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.

General information, not legal or tax advice. Figures as of November 2026; confirm with the official registry, the tax authority or a qualified adviser before filing.

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