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CONTENT

A. Income tax

A person is subject to tax on employment income for **services performed in Singapore**, regardless of whether the remuneration is paid in or outside Singapore. Individuals who carry on a trade, business, profession or vocation in Singapore are taxed on their profits. Whether an individual is carrying on a trade is determined based on the circumstances of each case. Resident individuals who derive income from sources outside Singapore are not subject to tax on such income. This exemption does not apply if the foreign-source income is received through a partnership in Singapore. Foreign-source income received in Singapore by a non-resident is specifically exempt from tax. Foreign-source dividend income, foreign branch profits and foreign-source service income received by any individual resident in Singapore through partnerships may be exempted from Singapore tax if certain prescribed conditions are met.

Individuals are resident for tax purposes if, in the year preceding the assessment year, they reside in Singapore except for such temporary absences from Singapore as may be reasonable and not inconsistent with a claim by such persons to be resident in Singapore. This also includes persons who are physically present or who exercise employment (other than as a director of a company) in Singapore for at least 183 days during the year preceding the assessment year. A concession is available for foreign employees whose employment period straddles two calendar years. Under this “two-year administrative concession”, the individual is considered resident for both years if he or she stays or works in Singapore for a continuous period of at least 183 days straddling the two years, even if fewer than 183 days were spent in Singapore in each year.

Non-resident individuals employed for not more than 60 days in a calendar year in Singapore are exempt from tax on their employment income derived from Singapore. This exemption does not apply to a director of a company, a professional or a public entertainer in Singapore.

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Under the Not Ordinarily Resident (NOR) scheme, a qualifying individual may enjoy tax concessions for five consecutive assessment years, including time apportionment of Singapore employment income, if certain conditions are satisfied.

Foreign employees based outside Singapore but who travel into Singapore for business purposes (frequent business travellers) may have a tax liability arising from their presence in Singapore, depending on their total number of employment days in Singapore. Work pass requirements should be reviewed before travel (see Sections F and G).

The following types of income are subject to tax.

Employment income. Taxable employment income includes cash (or in kind) remuneration, wages, salary, directors' fees, commissions, bonuses, gratuities, perquisites, leave pay, gains received from employee share options plans and allowances received as compensation for services. Benefits-in-kind derived from employment, such as home-leave, employer-provided housing, employer-provided motor vehicles and children's school fees, are also taxable.

Contributions made by an employer to any provident or pension fund located outside Singapore are taxable as income when the contributions are paid, unless exempted by concession. Compulsory statutory contributions made by employers to the Central Provident Fund (CPF; see Section C) on behalf of individuals performing services in Singapore does not constitute taxable income.

Under the Not Ordinarily Resident (NOR) scheme, a resident employee whose resident status is not accorded under the two-year administrative concession may benefit from the following concessions for five consecutive assessment years:

- Time apportionment of employment income
- Tax exemption (with certain exceptions) for the employer's contributions to non-mandatory overseas pension funds or social security schemes, subject to the Central Provident Fund (CPF) maximum contribution limits for "ordinary" and "additional" wages (see Section C)

This scheme is being phased out. The last such NOR status will be from the 2020 assessment year to the 2024 assessment year. Individuals who have been accorded the NOR status will continue to enjoy NOR tax concessions until their NOR status expires if they continue to meet the conditions of the concessions.

To qualify for the NOR scheme, an employee must meet both of these conditions:

- He or she must be a resident for tax purposes in the assessment year in which he or she wishes to apply.
- He or she must not have been a resident for tax purposes in the three assessment years immediately preceding the assessment year in which he or she wishes to apply.

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To benefit from the time apportionment of employment income, the employee must meet all of the following additional conditions:

- The employment income of the individual must be at least SGD160,000.
- He or she must spend at least 90 business days in the calendar year outside Singapore with respect to his or her Singapore employment.
- The tax on the apportioned income must be at least 10% of the total Singapore employment income.

The time apportionment concession applies to both cash compensation and benefits-in-kind, other than directors' fees and Singapore tax paid by employers.

Investment income. Under the one-tier system, dividends paid by Singapore tax-resident companies are exempt from income tax in the hands of shareholders, regardless of whether the dividends are paid out of taxed income or tax-free gains.

Singapore-source investment income (that is, income that is not considered to be gains or profits from a trade, business or profession) derived directly by individuals from specified financial instruments, including savings, current and fixed deposits, is exempt from tax. Examples of such income include interest from annuities, debt securities and distributions from unit trusts.

Dividends, other than tax-exempt and one-tier dividends, are taxed at the rates set forth in *Rates*. Net rental income is aggregated with other types of income and taxed at the rates set forth in *Rates*.

Self-employment and business income. Self-employment income subject to tax is based on financial accounts prepared under generally accepted accounting principles. Adjustments are made to the profits or losses according to tax law. Business income is aggregated with other types of income to determine taxable income, which is taxed at the rates described in *Rates*.

Employer stock options are taxed at the time of exercise, not at the time of grant. Shares awarded are taxable at the time of award or at the time of vesting, if a vesting period is imposed. The taxable amount is the open market value of the shares at the time of exercise, award or vesting, less the amount paid by the employee, if any. For stock options and share awards granted on or after 1 January 2003 which is subjected to a moratorium, the gains arising are taxed only on the date the moratorium is lifted. The taxable amount is the open market value of the shares on the date the moratorium is lifted, less the amount paid by the employee.

As all foreign-source income received in Singapore (other than through partnerships) by resident individuals is exempt from tax, stock options and share awards granted during overseas employment are not subject to tax even if the gains derived are remitted into Singapore while the employee is a tax resident.

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Stock options and share awards granted on or after 1 January 2003 while the employee is engaged in employment in Singapore are subject to tax, regardless of where the options are exercised or shares are vested. These options and awards are deemed exercised or vested at the time of cessation of employment (including being seconded outside Singapore for an assignment or leaving Singapore for a period more than three months) for a foreign national employee, and tax is due immediately on the deemed gains.

For employee stock options or shares granted under any employee share ownership plan on or after 1 January 2003, the employer may apply for a Tracking Option if certain qualifying conditions and requirements are met. If the employer has been granted approval to track and elects to do so, the stock options or shares granted are reportable and taxable at the time of exercise or vesting.

An incentive scheme is available for an employee to defer payment of tax on share plan income (subject to an interest charge). Any additional gain derived from the subsequent sale of the shares is normally capital in nature and is not taxable.

Capital gains are not taxed in Singapore. However, in certain circumstances, the tax authorities consider transactions involving the acquisition and disposal of real estate, stocks or shares to be the carrying on of a trade, which is then taxable. The determination of whether such gains are taxable is based on a consideration of the facts and circumstances of each case.

The buyer of property must pay **stamp duty** on the value of the property purchased. Certain buyers of residential properties, including residential land, must pay additional buyer’s stamp duty, in addition to the usual stamp duty. Sellers of residential and industrial properties may be liable for seller’s stamp duty depending on when the property was purchased and the holding period. Specified sellers of industrial properties may be liable for stamp duty.

Deductions

Deductible expenses. Expenses incurred wholly and exclusively in the production of income qualify for deduction, but in practice, employees must be able to prove to the Inland Revenue that expenses claimed were necessarily incurred in performing their duties.

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Personal deductions and allowances. Personal deductions are granted to individual residents in Singapore. Some of the deductions for the year of assessment 2020 (income earned in the 2019 calendar year) are summarized in the following table.

Type of deduction	Amount of deduction
Spouse relief	SGD2,000*
Handicapped Spouse	SGD5,500*
Earned income	
Under 55 years of age	SGD1,000
55 to 59 years of age	SGD6,000
60 years of age and older	SGD8,000
Handicapped earned income	
Under 55 years of age	SGD4,000
55 to 59 years of age	SGD10,000
60 years of age and older	SGD12,000
Child Relief	SGD4,000 each
Handicapped child	SGD7,500 each
Dependent parent (maximum of two)	
Living with taxpayer	SGD9,000
Not living with taxpayer	SGD5,500
Handicapped dependent parents	
Living with taxpayer	Additional SGD5,000
Not living with taxpayer	Additional SGD4,500
Grandparent caregiver relief	
(for working mothers)	SGD3,000
Handicapped brother/sister relief	SGD5,500

* Spouse relief is an expansion of the traditional wife relief, the purpose of which is to provide recognition to both male and female taxpayers supporting their spouses. Spouse relief and handicapped spouse relief are not granted to individuals for maintaining their former spouses.

Working mother's child relief and foreign maid levy deductions are available for married women working in Singapore. Parenthood tax rebates are available for parents, but are subject to certain conditions. Special deductions are available for military reservists and the spouse or parents of military reservists.

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The following deductions for life insurance premiums or contributions to approved pension funds are granted:

- For an individual carrying on a trade, business, profession or vocation, CPF contributions may be deducted up to an amount of SGD37,740, effective from the 2017 assessment year.
- For an employee, the total of life insurance premiums and amounts contributed to approved pension funds other than the CPF may be deducted up to a maximum amount of SGD5,000, provided that the total CPF contributions are less than SGD5,000.
- A deduction of up to SGD7,000 may be claimed for cash contributions made to the taxpayer's, the taxpayer's parents' or the taxpayer's grandparents' CPF retirement accounts, including contributions by taxpayers to non-working spouses or siblings who earned no more than SGD4,000 in the preceding year (see below).

Two separate tax reliefs of up to SGD7,000 are granted. The first relief is for top-ups by the taxpayer or his or her employer to the employee's own CPF retirement account. The second relief is for top-ups to the taxpayer's family members' CPF retirement account. In addition, tax relief is allowed for voluntary contributions made by the taxpayer specifically to his or her CPF Medisave Account, which is intended for the taxpayer's medical needs. Voluntary contributions made by an employer are taxable income to the employee.

Fees for approved courses may also be deducted, up to a maximum of SGD5,500.

The total amount of personal income tax reliefs that an individual can claim is capped at SGD80,000 per assessment year.

For business expenses to be deductible, they must be incurred wholly and exclusively in the production of income, be revenue in nature and not be specifically prohibited under the Singapore tax law. Expenses specifically not deductible include personal expenses, income taxes paid in and outside Singapore, contributions to unapproved provident funds and private vehicle expenses. No deduction is allowed for the accounting depreciation of fixed assets, but tax depreciation (ie capital allowances) is granted according to statutory rates.

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Rates. A person who is a tax resident in Singapore is taxed on assessable income, less personal deductions, at the following rates for the year of assessment 2020 (income from the 2019 calendar year).

Assessable income SGD	Tax rate %	Tax due SGD	Cumulative tax due SGD
First 20,000	0	0	0
Next 10,000	2	200	200
Next 10,000	3.5	350	550
Next 40,000	7	2,800	3,350
Next 40,000	11.5	4,600	7,950
Next 40,000	15	6,000	13,950
Next 40,000	18	7,200	21,150
Next 40,000	19	7,600	28,750
Next 40,000	19.5	7,800	36,550
Next 40,000	20	8,000	44,550
Above 320,000	22	-	-

The rates of tax applied to the income of non-resident individuals are set forth in the following table.

Income Category	Rate (a)
Income from employment (other than directors' fees)	Greater of 15% or tax payable as a resident (employment income of non-resident individual employed in Singapore for no more than 60 days in a calendar year is exempt from tax)
Income from directors' fees	22%
Income from a trade, business, profession or vocation	22%
Income from professional services	15% (b)
Interest (excluding tax-exempt interest from approved banks, finance companies, qualifying debt securities and qualifying project debt securities)	15% (c)
Dividends (other than tax-exempt and one-tier dividends)	0% (d)
Royalties for the use of, or right to use, movable property and scientific, technical, industrial or commercial knowledge of information	10% (c)
Rent or other payments for the use of movable property	15%
Income of public entertainers	10%, net of specified expenses (e)

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Income derived from qualifying international arbitrators and mediators	Exempt (f)
Other sources	22%

(a) The rate may be reduced under the terms of a double tax treaty.
(b) This is a final withholding tax on the gross amount, unless the non-resident professional elects to be assessed at a rate of 22% on net income.
(c) The rate applies only if the income is not derived by the non-resident individual from any trade, business, profession or vocation carried on or exercised by that individual in Singapore.
(d) Singapore currently does not have withholding tax on dividends, but withholding tax rates on dividends are provided under its tax treaties.
(e) This reduced rate applies only during the period of 22 February 2010 through 31 March 2022. The rate will return to 15% thereafter, subject to future announcements by the government.
(f) This exemption is subject to a review date of 31 March 2022.

Relief for losses. Losses and excess capital allowances from the carrying on of a trade, business, profession or vocation may be offset against all other chargeable income of the same year. Any unused trade losses and capital allowances can be carried forward indefinitely for offset against future income from all sources, subject to certain conditions. Relief is also available for the carry-back of current-year unused capital allowances and trade losses, subject to the satisfaction of certain conditions.

B. Estate and gift taxes

Estate duty has been eliminated from the Singapore tax regime for deaths occurring on or after 15 February 2008. Singapore does not impose a gift tax.

C. Social security

The Central Provident Fund (CPF) is a statutory savings scheme to provide for employees' old-age retirement in Singapore. Only Singapore citizens and permanent residents working in Singapore are required to contribute to the CPF. All foreigners are exempt from CPF contributions. In addition, they may not make voluntary contributions to the CPF.

Both employees and employers must contribute to the fund. For individuals up to 55 years of age, the statutory rate of the employee's contribution is 20%, and the rate of the employer's contribution is 17%. Lower contribution rates apply to individuals over 55 years of age. Special transitional contribution rates apply to foreigners who become Singapore permanent residents.

Maximum contribution limits apply to both "ordinary" and "additional" wages. For "ordinary" wages, contributions for employees in the private sector are payable only on the part of the monthly wage that does not exceed SGD6,000. Contributions on "additional" wages, such as bonuses and other non-regular wages, are subject to limits if the employee's total wages for the year exceed SGD102,000. In this event, the contributions on the "additional" wages are payable up to a limit of SGD102,000, less the total "ordinary" wages subject to CPF contributions in the year.

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Self-employed individuals who carry on a trade, business, profession or vocation may also participate in the CPF scheme.

On reaching 55 years of age, an employee is entitled to withdraw, tax-free, the accumulated contributions up to a certain limit, plus accrued interest. If the employee permanently leaves Singapore before reaching 55 years of age, the funds may also be withdrawn. The employee's balance may also be withdrawn for certain specified purposes, including the acquisition of residential property, investment in shares and the payment of certain hospital expenses for anyone in the taxpayer's family.

A Supplementary Retirement Scheme (SRS) allows Singapore citizens and permanent residents to elect to contribute to private funds in addition to their CPF contributions. Foreigners working in Singapore may also participate in the scheme. Contributions are deductible but are subject to a cap. The rates of contribution are 15% for citizens and permanent residents and 35% for foreigners, subject to an absolute cap of 17 months of the prevailing CPF salary ceiling. The voluntary SRS contributions are paid only by employees; employers are not required to make SRS contributions. Employers may also directly contribute to the SRS on behalf of their employees, subject to the current contribution limits. Withdrawals made before the employee reaches the statutory retirement age are fully taxed and are generally subject to a 5% penalty. Withdrawals are only 50% taxable if they are made after the employee reaches the statutory retirement age in effect at the time of the first contribution, after the employee's death, for medical reasons, or by a foreigner who has maintained the SRS account for at least 10 years from the date of the first contribution. Employees who reach the statutory retirement age or who meet the rules on medical grounds, may further reduce the tax payable by extending the withdrawals over a period of up to 10 years from the time they reach the statutory retirement age in effect at the time of withdrawal.

D. Tax filing and payment procedures

The tax year in Singapore is the assessment year, and tax is levied on a preceding-year basis. For example, in the 2020 assessment year, tax is levied on income from the 2019 calendar year. Resident and non-resident individuals must file returns by 15 April of the assessment year. Sole proprietors and partners whose annual turnover exceed SGD500,000 must attach their certified financial statements to their tax returns. NOR taxpayers who spend at least 90 days outside Singapore on business may file their tax returns on a "days-in, days-out" basis, subject to certain conditions.

An individual may pay the tax due for the assessment year in one lump sum within one month after the issuance of a tax assessment. Alternatively, the tax may be paid in instalments, up to a maximum of 12 instalments per year.

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E. Double tax relief and tax treaties

Relief from double taxation is granted on income derived from professional, consultancy and other services rendered in countries that do not have double tax treaties with Singapore.

Double tax relief is also available for foreign taxes levied on income taxed in Singapore if Singapore has a tax treaty with the country concerned and if the individual is resident in Singapore for tax purposes.

Singapore has entered into tax treaties with the following jurisdictions.

Albania	Finland	Malaysia	Seychelles
Australia	France	Malta	Slovak Republic
Austria	Georgia	Mauritius	Slovenia
Bahrain	Germany	Mexico	South Africa
Bangladesh	Ghana	Mongolia	Spain
Barbados	Hong Kong (b)	Morocco	Sri Lanka
Belarus	Hungary	Myanmar	Sweden
Belgium	India	Netherlands	Switzerland
Bermuda (a)	Indonesia	New Zealand	Taiwan
Brazil (b)	Ireland	Nigeria	Thailand
Brunei Darussalam	Isle of Man	Norway	Tunisia
Bulgaria	Israel	Oman	Turkey
Cambodia	Italy	Pakistan	Turkmenistan
Canada	Japan	Panama	Ukraine
Chile (b)	Jersey	Papua New Guinea	United Arab Emirates
China Mainland	Kazakhstan	Philippines	United Kingdom
Cyprus	Korea (South)	Poland	United States (b)
Czech Republic	Kuwait	Portugal	Uruguay
Denmark	Laos	Qatar	Uzbekistan
Ecuador	Latvia	Romania	Vietnam
Egypt	Libya	Russian Federation	
Estonia	Liechtenstein	Rwanda	
Ethiopia	Lithuania	San Marino	
Fiji	Luxembourg	Saudi Arabia	

(a) This is a tax information exchange agreement, which provides only for the exchange of information on tax matters.
(b) These are limited treaties that cover only income from shipping and/or air transport.

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Individuals who receive employment income in Singapore and who are tax residents of countries that have concluded double tax treaties with Singapore may be exempt from Singapore income tax if their period of employment in Singapore does not exceed a certain number of days (usually 183) in a calendar year or within a 12-month period and if they satisfy certain additional criteria specified in the treaties.

F. Visit passes and visas

Short-term visit passes are issued at the port of entry and may be obtained without prior application. They are issued for visiting purposes only, not for employment. Short-term visit passes are valid from 14 days to 90 days, subject to the discretion of the immigration authorities. Certain categories of foreign nationals must obtain entry visas prior to arrival in Singapore.

G. Work permits and employment passes

Foreign nationals who intend to take up employment or to engage in a business, profession or occupation in Singapore must first apply for a work pass. A Singapore entity, which is normally the employer, must sponsor the work pass application.

A **work permit** (WP) may be granted to a skilled or unskilled foreign worker who holds qualifications and experience relevant to the position. WPs are granted for up to three years at a time and are renewable (maximum employment period in Singapore may apply). WPs are subject to sourcing and quota restrictions, and employers are subject to monthly levies for each WP holder employed. There are also sub-categories of WPs, namely migrant worker, migrant domestic worker, confinement nanny and performing artiste. Each has its own eligibility criteria.

An **S Pass** is a work pass for individuals with a minimum fixed monthly salary of SGD2,500 and an acceptable tertiary (degree or diploma) qualification, and have relevant work experience. More experienced applicants are expected to draw higher salaries to qualify for an S Pass. The S Pass is subject to a quota and a monthly levy payable by the company.

An **employment pass** (EP) may be granted to a foreigner who holds an acceptable degree, professional qualifications or specialist skills and has a fixed monthly salary exceeding SGD4,500. More experienced applicants are expected to possess a higher salary commensurate with their work experience. The authorities reviewing the application may consider the applicant’s professional and academic qualifications, special skills with respect to his or her employment and his or her anticipated economic contribution to Singapore.

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Under the Fair Consideration Framework, before the submission of a new EP application, the employer must post the job vacancy to the designated jobs database for a period of at least 14 calendar days. Small firms with fewer than 10 employees or jobs that pay a fixed monthly salary of SGD20,000 and above are exempt from the advertising requirement. Other exemptions are available. Fixed monthly salary includes basic salary and other fixed monthly payments, such as a cost-of-living adjustment and other cash allowances provided to an employee. It does not include the provision of benefits-in-kind, such as housing, or variable payments, such as commissions, bonuses or daily-based allowances.

A foreign national who receives an in-principle approval for an EP or S Pass may be required to undergo a medical examination or to complete a health declaration form. A first-time applicant may be issued an EP/S Pass with a duration of up to two years. The EP/S Pass may be renewed for periods of up to three years per renewal.

An EP holder who earns a fixed monthly salary of at least SGD12,000 may apply for a **personalized employment pass** (PEP). An overseas foreign professional whose last drawn fixed monthly salary (within six months from the date of application) was at least SGD18,000 may also apply. The PEP is issued for a non-renewable period of three years and may be issued only once. The holder must not be unemployed for a continuous period exceeding six months, and must earn a fixed annual salary of at least SGD144,000 in each calendar year in which he or she holds the PEP. Certain requirements for reporting to the Ministry of Manpower are imposed on the PEP holder and his or her employer.

The PEP provides added flexibility for the holder because the pass is not tied to a particular employer. The PEP provides the same dependent privileges as the EP. The PEP does not enable the holder to take up freelance work without a direct employer, or to be a business owner (sole proprietor, working partner or director with shareholding).

A foreigner who is an entrepreneur and ready to start a new business or company in Singapore may apply for an **EntrePass** (employment pass for entrepreneurs). New EntrePass applicants must have their company registered as a private limited company in Singapore for less than six months at the time of the EntrePass application or if the company is not registered, they may do so after the outcome of the application. In addition, the proposed business venture must be of an entrepreneurial nature. Applicants must show evidence of innovation and meet the criteria of an entrepreneur, innovator or investor, as defined by the Ministry of Manpower. Newly issued and first renewed EntrePasses have a validity period of one year. Subsequent renewed EntrePasses have a validity period of up to two years.

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H. Residence permits

Qualified professionals, technical personnel and skilled workers may apply for permanent residence on obtaining an EP/S Pass to work in Singapore. An applicant in this category may also apply for permanent residence for his or her spouse and unmarried children under 21 years of age.

Under the Global Investor Program (GIP), foreign investors who satisfy preconditions set by the Economic Development Board (EDB) in Singapore may obtain the EDB's support in their application for permanent residency in Singapore for themselves and immediate family members by committing to invest at least SGD2,500,000 in certain approved categories of business and investment activities. If applicable, the investment must be made in a Singapore-incorporated entity or into a designated GIP fund that invests in Singapore-based companies.

A successful applicant must make the investment in accordance with the approved business plan within six months of receipt of the approval in principle. Applicants are required to produce evidence of their investment for final approval of the conferring of permanent residence status. The applicant must maintain the investment for a period of five years. This five-year period begins on the date of final approval of permanent residence.

I. Family and personal considerations

An EP/S Pass holder may apply for **Dependant's Passes**, which allow his or her legal spouse and legal children under 21 years of age to live in Singapore. An EP/S Pass holder earning a fixed monthly salary of less than SGD6,000 per month may not apply for Dependant's Passes. A Dependant's Pass holder who wishes to work in Singapore must apply for a WP, S Pass, EP or letter of consent separately.

If dependents are not eligible to apply for Dependant's Passes, the EP/S Pass holder with fixed monthly salary of at least SGD6,000 may apply for a **Long Term Visit Pass** (LTVP) for eligible dependents, who are the following:

- Common-law spouse who is recognized as such by the laws of his or her country
- Unmarried stepchildren who are not legally adopted under age 21
- Unmarried handicapped children above age 21
- Parents of the EP/S Pass holder (only applicable for pass holder with fixed monthly salary of at least SGD12,000)

The Family Justice Courts of Singapore have jurisdiction to determine the division of **matrimonial property** of spouses. The court does not automatically divide the property equally but determines a fair and equitable split according to the circumstances of the case.

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Broadly, matrimonial property includes the following:

- Property acquired after the date of marriage
- Property acquired before the date of marriage but ordinarily used by the other spouse or children during the marriage for accommodation, transport or household, recreational, educational, social, or aesthetic purposes
- Property acquired before the date of marriage but substantially improved during the marriage
- Gifts of a matrimonial home or gifts that have been substantially improved during the marriage

Singapore does not have generally applicable **forced heirship** rules. However, forced heirship rules may apply to Muslim persons who are domiciled in Singapore at the time of their death. The laws of other countries with forced heirship rules could apply in Singapore if the relevant asset is located in a foreign country with forced heirship rules.

Expatriates may drive legally in Singapore with their home country **driver's licenses** for the first 12 months after their arrival. Expatriates with valid employment passes must produce their home country driver's licenses (in English or with an official translation) and pass the basic driving theory test to convert their overseas licenses to Singapore licenses. Singapore has driver's license reciprocity with almost all other countries.

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