



### ADVANTAGES OF LIMITED PARTNERSHIP (LP) IN SINGAPORE



#### LEGAL & LIABILITY ADVANTAGES

**LIMITED LIABILITY FOR LIMITED PARTNERS**  
Liability capped at capital contribution.

**CLEAR ROLE SEPARATION**  
General partners manage; limited partners invest.

**PROTECTION FOR PASSIVE INVESTORS**  
No exposure to full business risks.

**STRUCTURED PARTNERSHIP FRAMEWORK**  
Defined roles reduce disputes.

**LOWER PERSONAL RISK FOR INVESTORS**  
Safer participation compared to general partnerships.

#### TAX & FINANCIAL BENEFITS

**NO CORPORATE TAX AT ENTITY LEVEL**  
LP not taxed under corporate tax.

**PASS-THROUGH TAXATION**  
Income taxed only at partner level.

**NO DOUBLE TAXATION**  
Avoids corporate + dividend tax layers.

**TAX FLEXIBILITY FOR PARTNERS**  
Based on individual tax profiles.

**EFFICIENT PROFIT DISTRIBUTION**  
Flexible sharing arrangements.

#### COST & COMPLIANCE ADVANTAGES

**LOW START-UP COST**  
Affordable to establish.

**NO MINIMUM CAPITAL REQUIREMENT**  
Can start with minimal funds.

**EASY REGISTRATION PROCESS**  
Quick setup via ACRA.

**NO AUDIT REQUIREMENT**  
No statutory audit needed.

**MINIMAL REGULATORY COMPLIANCE**  
Less burden than Private Limited Company.

#### FLEXIBILITY & BUSINESS USE

**EASY TO BRING IN INVESTORS**  
Add limited partners easily.

**SUITABLE FOR INVESTMENT STRUCTURES**  
Ideal for funds and joint ventures.

**ATTRACTIVE TO PASSIVE INVESTORS**  
Invest without management involvement.

**FLEXIBLE CAPITAL STRUCTURE**  
Adaptable funding arrangements.

**EASIER EXIT & DISSOLUTION**  
Simpler closure than companies.

CORPORATE SERVICE PROVIDER (CSP) / REGISTERED FILING AGENT (RFA)

EMPLOYMENT CUM RECRUITMENT AGENCY, HR COMPLIANCE & IMMIGRATION SERVICES

