

Kindle Singapore Supplemental Tax Questionnaire (STQ)

INSTRUCTIONS: Please answer the below questions in Section A. Mail this completed STQ with applicable supporting documents to Amazon at the appropriate address based on where you reside:

- **North, Central, and South America:** Amazon.com, Attn: FinOps Tax – Singapore Tax Information, P.O. Box 80683 Seattle, WA 98108-0683, United States
- **Europe, the Middle East and Africa:** Amazon, Document management – Singapore Tax Information, C/O P.O. BOX 131, Námestie SNP 35, 810 00 Bratislava, Slovakia
- **Asia and Oceania:** FinOps Tax Department – Singapore Tax Information, Amazon Development Centre India Pvt. Ltd., Raheja Mind Space, Building No. 12C, 4th Floor, Hi-tech City, Madhapur, Hyderabad – 500081, Telangana, India

SECTION A – TAX INFORMATION

Question	Answer
1. What is your legal name for tax purposes?	
2. What is your country of tax residence?	
3. What is your tax classification?	<input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Business Entity ¹
4. What is the Tax Identification Number issued to you by the tax authority in your country of residence for income tax purposes (if applicable)?	
5. Please provide your Goods and Services Tax (GST) Number(s) if you are registered in Singapore. If you have more than one GST number, separate the numbers entered with commas. <i>(format: 12-3456789-X)</i>	

SECTION B – WITHHOLDING TAXES

Payments for sales on the IN marketplace are subject to 10% Singapore tax withholding. Singapore residents will be exempt from withholding after completing this STQ, which must include a valid Singapore Tax Identification Number.

Non-Singapore residents of countries that have an income tax treaty with Singapore (see complete list [here](#)) may be eligible for a reduced withholding rate. To check if you qualify, you can complete the [Tax Treaty Calculator](#). Select ROYALTIES – INTELLECTUAL PROPERTY RIGHTS in Step 2. If you qualify, you must provide a Certificate of Tax Residency (COR) in hard copy format to be eligible for a reduced withholding rate. A COR can be obtained from your government taxing authority. The COR must include a government stamp, clearly state the country of residence for tax purposes, and indicate the validity period. If the COR is not in English, a translated, notarized version must also be included with the original. The COR must be mailed with this STQ to the appropriate address listed in the above Instructions section.

Marketplace	Documentation Required		
AMAZON.IN (India)	Singapore Residents: Singapore STQ	Non-Singapore Residents Claiming Treaty Benefits: Singapore STQ and Certificate of Tax Residency (COR)	Non-Singapore Residents Not Claiming Treaty Benefits: None

If you do not qualify for treaty benefits, or if you do not provide required documentation, 10% tax withholding will apply to your payments on the IN marketplace.

¹ Entity types include corporations, companies (limited/unlimited, public/private), trusts, joint ventures, partnerships, limited liability partnerships, branch of an overseas entity, and similar organizations.