

Open Call 2027

Invitation for Asian artists to submit proposals

i light singapore

Contents

1. INTRODUCTION	PAGE NO.
1.1 About the Festival: i Light Singapore	3
1.2 Curatorial Theme: *Resonance*	4
2. THE OPEN CALL	
2.1 Open Call for Artistic Proposals	5
2.2 Submission Requirements	6
2.3 Evaluation Criteria	7
2.4 Artwork Budget	8 – 9
2.5 Other Information	10
3. ANNEXES	
Annex A – Festival Artwork Schedule	12
Annex B – Map of i Light Singapore	13
Annex C – Potential Locations	14
Annex D – Key Milestones and Submission Checklist	15
Annex E – Frequently Asked Questions	16 - 19

1.1 About the Festival

i Light Singapore

First held in 2010, i Light Singapore is Asia's leading light festival, organised by the Urban Redevelopment Authority and managed by Pico Art International Pte Ltd.

The Festival showcases light art installations by local and international artists, enlivening public spaces in the city centre through art and creativity, and drawing the community to experience the city after dark. Beyond the installations, a diverse range of complementary activities brings further vibrancy to the precinct, offering visitors of all ages something to enjoy.

i Light Singapore will return for its 13th edition in June 2027.

Festival Period: 4 to 27 June 2027
For more information about the past edition of the Festival, visit: www.ilightsingapore.gov.sg

About the Urban Redevelopment Authority

The Urban Redevelopment Authority (URA) is Singapore's land use planning and conservation agency. Our mission is "to make Singapore a great city to live, work and play". We strive to create an endearing home and a vibrant city through long-term planning and innovation, in partnership with the community.

We have transformed Singapore into one of the most liveable cities in Asia through judicious land use planning and good urban design. Adopting a long-term and comprehensive planning approach, we formulate strategic plans such as the Long-Term Plan and the Master Plan to guide the physical development of Singapore in a sustainable manner. Developed to support economic growth, our plans and policies are focused on achieving a quality living environment for Singapore.

We take on a multi-faceted role to turn plans and visions into reality. As the main government land sales agent, we attract and channel private capital investments to develop sites that support planning, economic and social objectives. Through our regulatory function, we ensure that development works are aligned with our plans. As the conservation authority, we have an internationally recognised conservation programme, and have successfully conserved not just single buildings, but entire districts. We also partner the community to enliven our public spaces to create a car-lite, people-friendly and liveable city for all to enjoy.

In shaping a distinctive city, we promote architecture and urban design excellence, and innovate to build a resilient city of opportunity that fulfils the aspirations of our people.

Visit www.ura.gov.sg for more information.

Cube Graphics by Cyril Lancelin
i Light Singapore (2026) – *Movement*



1.2 Curatorial Theme

Resonance

Resonance explores how actions create responses — much like how a frequency, when matched, amplifies what already exists — shaping our relationships with one another and the world around us.

A pulse travels, a gesture prompts a reaction, a shared moment leaves a lasting impression. Through light, sound and movement, these invisible connections become experiences we can see, hear and feel.

Across Marina Bay, resonance takes shape in waves of light, repeating forms, responsive environments and spaces for gathering. Individual encounters become collective experiences as people move through installations, play together, or pause beneath a shared glow. Some works respond to our presence; others resonate through the stories, sensations and emotions they evoke.

This edition invites artists and audiences to explore how a single action can extend beyond itself — inspiring connection, shaping a collective tomorrow and advocating greater care for the world we share.

Together, we resonate.

Keywords

Response | Rhythm | Connection | Collective experience

Interested parties are encouraged to present an artistic interpretation of the theme rather than a literal translation.

Sliced by Encor Studio
i Light Singapore (2026) – *Movement*



2.1 The Open Call

Open Call for Artistic Proposals – For Asian Artists

The Open Call invites artists and collectives whose country of representation or legal residence is within Asia, including architects, designers of various disciplines (lighting, product, industrial, etc.), artists and multimedia specialists to submit proposals for light art installations for i Light Singapore 2027.

Selected proposals will be realised and presented at i Light Singapore 2027.

Submission of Proposals

Complete the Application Form on or before **1 December 2026**:
https://forms.gle/3AtujUSJtpv37RaL7

Submission requirements are detailed in the following pages.

For more information on the Open Call and the Festival, please contact:

Ms. Priscilla Quek
priscilla.quek@pico.com

Ms. Kexin Sun
kexin.sun@pico.com

Barbershop Wonderland by Jeon Byeong Sam
i Light Singapore (2026) – *Movement*



2.2 The Open Call

Submission Requirements

To complete the Application Form, you will need to provide the following information and documents:

1. Brief description of artwork concept and design.
2. One artwork proposal board containing graphics, sketches, renderings, drawings, images and/or photographs of the proposed design in PDF format – Download the template here.
3. Proposed location for artwork.
4. Overall project timeline and deliverables.
5. Detailed budget proposal in Singapore dollars (SGD) – Download the budget template here.
6. Technical drawings of your proposal in PDF format. It would be helpful to include a layout plan, elevation plan, sectional view(s), installation/mounting method, power requirements and a schedule of materials.
7. Profile(s), CV(s) or portfolio(s) of participating artist(s).
8. Any supporting documents as deemed fit such as, but not limited to, operational guidelines, AV/lighting specifications, shipping information (crate dimension, weight, location), etc. Videos, if any, should be uploaded onto hosting sites (e.g. YouTube, Vimeo) and the links shall be shared via the Application Form.

Submission Process

- Complete the Application Form (link) on or before **1 December 2026, 23:59h Singapore time (UTC +8:00).** Entries submitted after this date will not be accepted.
- Only digital submissions will be accepted for this Open Call.
- If you are submitting more than 1 entry for the Open Call, please put in a separate online application for each entry.

Silent Moments by BN label
i Light Singapore (2026) – *Movement*



2.3 The Open Call

Evaluation Criteria

Submissions will be evaluated and selected by the Festival Organising Committee and an interdisciplinary Curatorial Advisory Panel of professional experts from diverse backgrounds including art, design, architecture and education. Proposals will be assessed according to the following criteria (in no particular order):

1. Response to the theme – *Resonance*
2. Reflection on Sustainability in the artwork [1]
3. Extent of public interactivity and/or community involvement
4. Creative use of light, technology and materials
5. Impact and originality
6. Appeal to the masses with a sense of delight through illumination
7. Technical feasibility of the festival ground
    - Potential locations can be found in Annex C.
    - Please note that the Festival Organising Committee reserves the right to propose alternative locations for selected installations at a later stage, where deemed necessary.
8. Do note that the provided budget should include artist fees, production costs and Withholding Tax (only for overseas artists). [2] More details are in Annex E, FAQs.
9. Production method and timeline
    - Design and production must take into consideration:
        1. Ease of maintenance and servicing up to 4 weeks
        2. Wear and tear under tropical weather conditions
        3. Protection against the risk of damage due to public mishandling
        4. Feasibility of touring the artwork to other locations within or outside of Singapore

Things to take note of

- The footprint of the proposed artwork must be at least 4m x 4m.
- Selected artists will be required to sign an agreement with the Festival Organising Committee for budget disbursement and the timely delivery of the light art installations. During the selection process, only shortlisted artists will be notified via email.
- The Curatorial Advisory Panel and the Festival Organising Committee also reserve the right to propose modifications to the artwork to comply with local regulations and requirements.

[1] This may include, but is not limited to how the artwork:
- Delivers narratives/messages related to the concept of sustainable living
- Features aspects of sustainability through its design and production (e.g. choice of materials and how they were sourced, use of energy-saving lights and other technologies, steps taken to minimise waste generated upon artwork de-installation)

[2] Under Singapore law, certain payments (e.g. royalties, interest and technical service fees) made to non-resident companies or individuals may be subject to withholding tax. Where applicable, the payer is required to withhold a prescribed percentage of the payment and remit the withheld amount to the Inland Revenue Authority of Singapore (IRAS). The amount withheld is called the Withholding Tax. For more information on filing of withholding taxes and forms, please refer to Section 14 of the FAQs in Annex E, or visit https://bit.ly/3QHQjUc

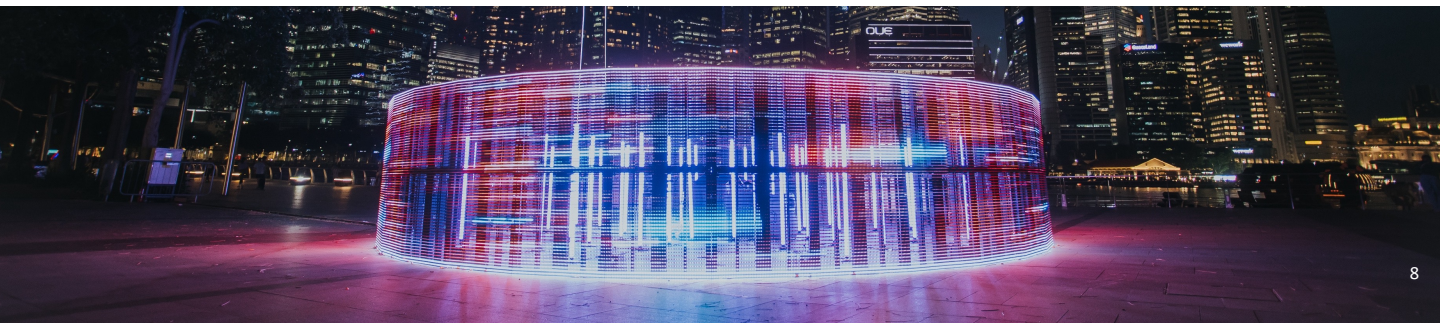
2.4 Artwork Budget

Costs covered by the Artwork Budget

The budget available to selected artist(s) to produce and deliver the light art installations is capped at $18,000 each, which will cover the following:

1. Artist and design fee
2. Artwork production costs, including:
    a. Supply of all materials and support structures required.
    b. Supply and installation of all necessary electrical cabling, wiring, testing, and maintenance for the light art installation compliant with Singapore safety and health regulations.
    c. Supply of light fittings compliant with Singapore regulations.
    d. Assistance in light programming, if required.
    e. Supply of spare parts sufficient for at least one month of maintenance and operation.
    f. Weatherproofing. Do consider Singapore's tropical climate and potentially strong winds in your design and use of materials.
    g. Relevant certification to ensure installation is fit for outdoor display for up to one month, compliant with the regulations in Singapore. These may include, but are not limited to, electrical certification, structural certification, Professional Engineer's endorsement (for artworks of height 3m and above) and health and safety work methods (risk assessment and method statement).
3. Shipping
    a. Packing and crating of artwork that is suitable for international shipping and storage.
    b. Warehouse space for off-site preparation and pre-assembly if required.
    c. Additional logistics cost (e.g. air freight, local logistics), if required. Round trip, door-to-door sea freight will be covered by the Festival (see next page).
4. Manpower
    a. Manpower for off-site preparation, on-site assembly, and dismantling.
    b. Manpower for installation of lights in the artwork.
    c. Briefing of the Event Management Company to maintain the light art installation and equipment (such works should include programming issues and structural issues that are specific to the installation and its equipment) during the festival period.
5. Applicable for overseas artists only: Additional artist airfare and accommodation outside of what is provided by the Festival (see next page).
6. Any other special maintenance and operation cost.

Between Mountains and Seas by Peppercorns
i Light Singapore (2026) – *Movement*



2.4 Artwork Budget

Costs covered by the Festival

1. Venue costs, liaison and site management

2. Local regulatory approvals

3. Transportation of artwork

   - For artworks not in Singapore – Return sea freight from/to a single location including a single transfer to/from the installation site in Singapore.
   - For artworks in Singapore - Round trip door-to-door transportation for local artworks/materials from/to a single location in Singapore to/from the installation site in Singapore.
   - Transportation of the artwork via air or sea freight will be at the discretion of the Festival Organising Committee.

4. Insurance coverage:

   - Transit insurance for artwork and materials.
   - Artwork insurance during the festival period.
   - Public liability insurance for the festival.

5. General maintenance of the artwork during the festival period (e.g. daily switch on/off of lights). This does not include the upkeep of the artwork such as parts replacement & reprogramming, etc.

6. General security during set up, tear down, and during the festival period.

7. Airfare and accommodation for 1 pax only, up to a maximum of 5 days (4 nights), for the purpose of installing the artwork and attending the festival opening. The final amount will be determined by the Festival Organising Committee.

   - Any additional trips required by the artist and all other associated travel expenses should be considered as part of the overall production budget to be borne by the artist (see previous page).

Market Cycles by Tan Mei Yee and Ng Choon Wee
i Light Singapore (2026) – *Movement*



2.5 Other Information

Additional Information

Artwork Specifications

The Festival will provide a power supply of up to 3 x 16 Amp with CEEform connectors. Artists are to ensure that all electrical components are placed in waterproof housings and all connectors are IP67-rated. Artists are also required to provide an additional 10-20% of spare parts for maintenance purposes. For inflatable artworks, it is recommended to utilise recycled polyester fabric (rPET) to ensure durability of the artwork for the duration of the festival. The cost of any additional supplies required should be included in the Artwork Budget.

Additional Artwork Budget

If the artwork requires a production budget beyond that provided by the Festival, the artist is required to update the Festival Organising Committee on the matter and is welcome to seek, propose, and secure additional sponsors. Any sponsorship agreements secured by the artist must then be indicated clearly in the budget estimate template provided in the Application Form.

The Festival Organising Committee will take into consideration the profile of the sponsor in alignment with i Light Singapore's objectives and reserves the right to factor this into the final selection process.

Artwork Ownership

Ownership of the artwork shall be vested with the respective artists. However, selected artists are required to grant the Festival Organising Committee and its appointed agents permission to use images of their artworks. Images and videography of the installations shall indicate that the installations are commissioned for i Light Singapore 2027.

Marketing and Publicity

Selected artists and their respective installations will be included in a comprehensive marketing and publicity campaign which includes:

- Profiling artists and their installations on the official festival website.
- Publicity through local print, radio and digital media for the festival.
- Local and international PR campaigns for the festival.
- Artists and sponsors will be acknowledged on the installation's signage during the festival period.

Artists' Obligations

All installations selected through the Open Call shall form part of i Light Singapore 2027 and selected artists may be invited to participate in other official functions and programmes of the Festival. These may include the Festival's opening ceremony, media, and/or press activities, talks, as well as workshops. As such, all artists are strongly encouraged to keep the period of end-May to June 2027 reserved for the Festival's functions and activities. Artists who reside in Singapore should be physically present minimally from 31 May to 7 June 2027, to attend to any potential setup and rectification works.

Helpful Tips

1. Please note that although this is a creative challenge, technical and budget feasibility are also important factors to keep in mind.
2. The artwork should present an artistic interpretation of the theme rather than a literal translation.

Annexes

Annex A – Festival Artwork Schedule

Annex B – Map of i Light Singapore

Annex C – Potential Locations

Annex D – Key Milestones and Submission Checklist

Annex E – Frequently Asked Questions

Annex A

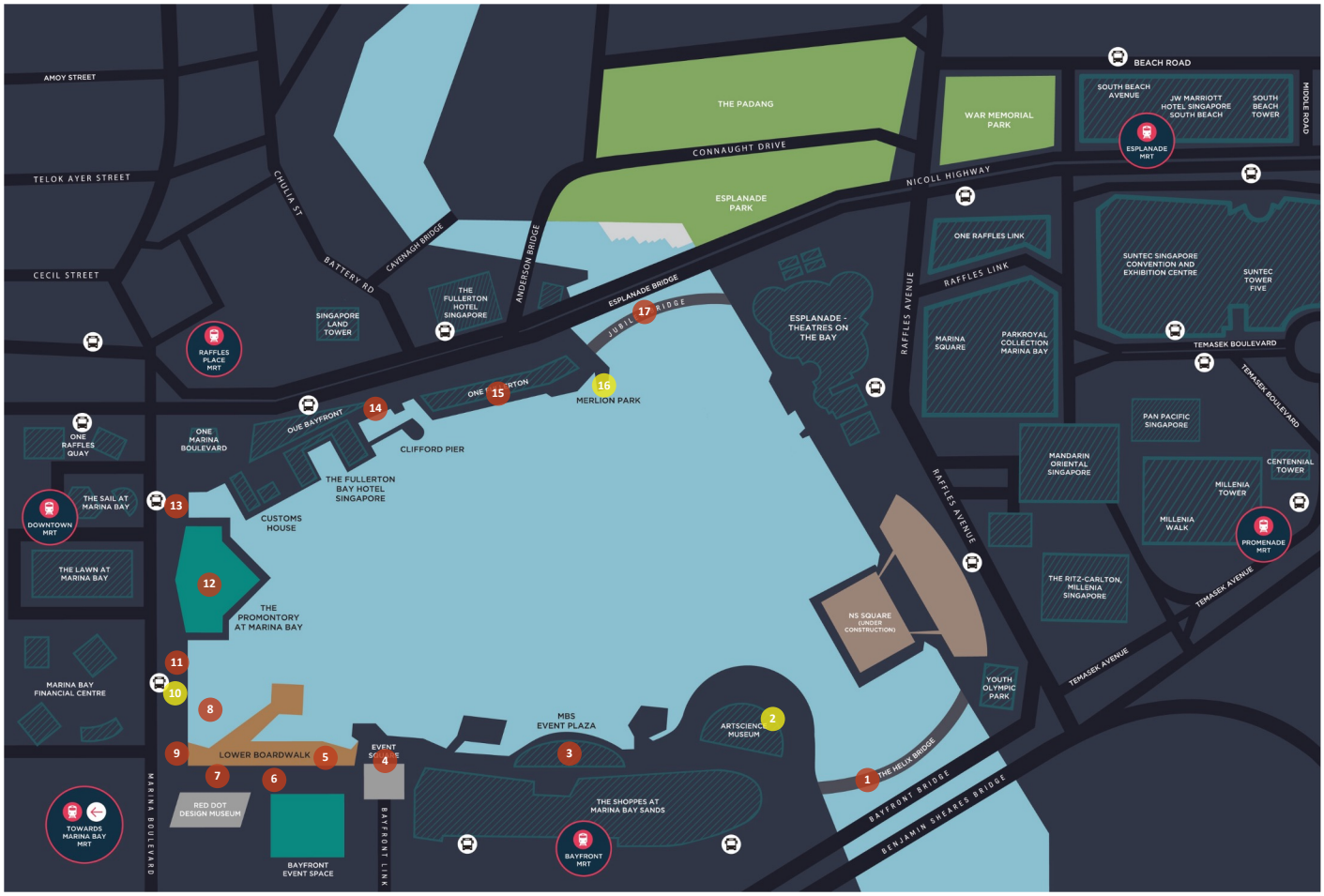
Festival Artwork Schedule

	Item	Period
1	Open call period	28 October – 1 December 2026
2	Open call submission deadline	1 December 2026, 23:59h Singapore time (UTC +8:00)
3	Finalisation of Artist line-up	January 2027
4	Signing of Artist contracts	January – February 2027
5	Production – confirmation of artwork requirements, details and siting	February - March 2027
6	Final submission of technical drawings and installation methodology	March 2027
7	Finalisation of shipping arrangements	March 2027
8	On-site installation of artwork	Mid May 2027 onwards
9	Festival Media Preview	Week of 1 June 2027 (EXACT DATE TBC)
10	Festival Opening Ceremony	4 June 2027
11	i Light Singapore 2027 – Festival Period	4 – 27 June 2027
12	On-site dismantling of artwork	End June 2027 onwards

**All dates are subject to change at the discretion of i Light Singapore.*

Annex B

Map of i Light Singapore's Main Festival Ground



1 The Helix Bridge

2 Façade of Art Science Museum

3 Marina Bay Sands Event Plaza

4 Event Square

5 Lower Boardwalk

6 Mist Walk

7 Waterfront Promenade in front of Red Dot Design Museum

8 Water Body

9 Waterfront Promenade along Marina Boulevard

10 Entrance of Marina Bay Link Mall

11 Breeze Shelters

12 The Promontory at Marina Bay

13 Lawn beside NTUC Building

14 Clifford Square

15 One Fullerton

16 Merlion

17 Jubilee Bridge

Legend: Installation sites; Projection surfaces

Annex C

Images of Potential Locations

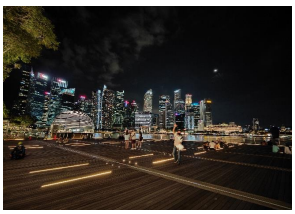
1 The Helix Bridge



2 Façade of ArtScience Museum



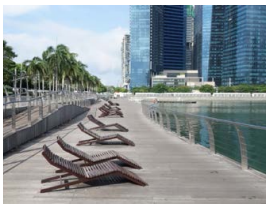
3 Marina Bay Sands Event Plaza



4 Event Square



5 Lower Boardwalk



6 Mist Walk



7 Waterfront Promenade in front of Red Dot Design Museum



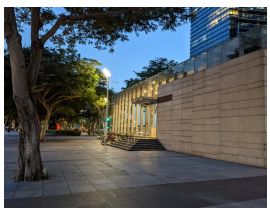
8 Water Body



9 Waterfront Promenade along Marina Boulevard



10 Entrance of Marina Bay Link Mall



11 Breeze Shelters



12 The Promontory at Marina Bay



13 Lawn beside NTUC Building



14 Clifford Square



15 One Fullerton



16 Merlion



17 Jubilee Bridge



Legend: Installation sites Projection surfaces

Annex D

Key Milestones and Submission Checklist

1. Key Milestones After Submission

Please refer to the following schedule outlining the key milestones after submission. The Festival Organising Committee sincerely appreciates your time, effort, and commitment in preparing your proposal. Please note that only shortlisted artists will be notified. If you have any questions or require clarification regarding the submission process, please contact us.

Milestone	Indicative Timeline	Description
Open Call Launch	28 October 2026	Official release of submission documents and guidelines to invited artists and studios.
Submission Deadline	1 December 2026	All completed submission templates, visuals, and supporting materials to be received by the Festival Team.
Evaluation & Shortlisting	December 2026 – January 2027	Proposals reviewed by the Curatorial Advisory Panel and the Festival Organising Committee. Shortlisted proposals may be contacted for clarification or refinement.
Online Meeting with Shortlisted Artists	January – February 2027	Virtual discussions with the first-round shortlisted artists to review feasibility, technical requirements, production approach, and shipping plans.
Selection Announcement	February 2027	Successful proposals will be officially notified and invited to proceed to contracting and detailed design phase.

2. Submission Checklist

Please ensure that all required information and materials are complete and included:

Item		Remarks
i Light Singapore 2027 Open Call* [Google Form: https://forms.gle/rqS1wAaj2ro5Pnjk9]		Only submissions successfully completed through this Google Form will be accepted as final. Please ensure all required information is provided and the necessary files are uploaded before submission.
*Required files to complete the Google Form:		
1	Filled Submission PPTX file & PDF file iLSG27_Open Call Submission_[Artist Name]_[Artwork Title].pptx & its converted PDF file	
2	Filled Budget Table: iLSG27_Budget_[Artist Name]_[Artwork Title].xlsx	

Annex E

Frequently Asked Questions (FAQs)

1. Can I submit an existing light art installation?

Yes, you can submit an existing work, provided it responds well to the theme for i Light Singapore 2027 and fulfils most, if not all, of the evaluation criteria.

2. What should be included in the budget?

The proposed budget should include all production and associated costs for the construction of the light art installation, e.g. parts and components, equipment, shipping, artist's airfare and accommodation charges, etc. Please refer to the 2.4 Artwork Budget for details.

3. Can I propose other locations beyond those highlighted?

The Potential Locations in Annex C are locations along the i Light Singapore 2027 route. However, if the artists feel that there are other locations that are worth exploring, kindly propose these other locations and state how the artwork relates to them. Please note that the artworks should be located in public spaces for everyone's enjoyment. Location approval will be subject to availability and endorsement by the Curatorial Advisory Panel and the Festival Organising Committee.

4. If I am selected as an Open Call artist and would like to be in Singapore for a site inspection before I start working on my light art installation, can I claim my travel expenses as separate items?

No, all additional trips required by the artist and all other associated travel expenses should be considered as part of the Artwork Budget to be borne by the artist.

5. If my light art installation is selected, am I required to attend all promotional events for the festival?

No, it is not compulsory for the artists to attend all events. However, artists are strongly encouraged to attend the Festival's Media Preview and Official Opening Ceremony, with the Media Preview serving as a good publicity opportunity for the artists and their light art installations.

Steps by Nawal Bte Azhar
i Light Singapore (2026) – *Movement*



Annex E

Frequently Asked Questions (FAQs)

6. If I am selected as an Open Call artist and need more information to ensure that my light art installation is properly installed for the Festival, how can I go about this?

You may wish to enquire with the Festival Organising Committee (see page 5) who will address all questions to the best of their ability and knowledge in order to support the artists in the realisation of the artworks.

7. If I am shipping my light art installation from another country, do I need to include the costs for packing of light art installation or materials as part of the budget submission?

Yes, the proposed Artwork Budget should include the cost for packing the light art installation, preventing the artworks from damage while in transit or when it arrives in Singapore. If any specialised packing is required for the return of the light art installation, the cost should also be catered for in the proposed Artwork Budget. The packing materials used for the Country of Origin-Singapore shipment should be reused, where possible, on its return trip. Therefore, the Festival Organising Committee will need the artist to advise on the artwork packing methodology to ensure that the light art installation can be returned safely without damage.

Should the artist intend to dispose of or sell the light art installation in Singapore, a change in import permit fee will apply and be borne by the artist. Please note that all light art installations not disposed of or sold in Singapore will be shipped into Singapore via a temporary import permit.

8. Do I need to maintain my work throughout the duration of the event, or can someone help to manage the small issues on site?

The Festival Organising Committee can undertake basic maintenance of the artwork. However, should a more serious malfunction occur, such as mechanical failure, the artist will be consulted and may be required to be on-site for the maintenance and repair of the light art installation. If any artwork parts need replacement, the artist will be consulted prior to any maintenance work and the fee will be borne by the artist.

9. Can I be present during the dismantling of the artwork?

Yes, artists are welcome to be present during dismantling. For overseas artists, the associated travel costs should not be factored into the Artwork Budget and instead should be borne by the artist. There is a tight schedule for de-installation which will be highlighted by the Festival Organising Committee to all selected artists.

RESONORA by OSTUDIO x Dearista
i Light Singapore (2026) – *Movement*



Annex E

Frequently Asked Questions (FAQs)

10. Will my light art installation be covered by insurance for damages?

The Festival will provide overall insurance coverage for the entire festival and all artworks. This will cover public liability and other event-related matters. More information can be provided upon request or if your light art installation is selected. Artists shall pay for any additional insurance premium, that has to be accounted for in the Artwork Budget, should they feel that the Festival's insurance value is insufficient to cover the value of the artwork.

11. What is the payment schedule for all confirmed artists?

Payment Phase	% of total fee	Artists	
First	40	All Artists Upon signing of agreement within 60 days of receipt of invoice and submission of technical drawings.*	
Second	30	Local Artists Upon installation of artwork at exhibition site and/ or within 60 days of receipt of invoice, whichever is later.	Overseas Artists Upon collection of artwork from the Festival Organising Committee's appointed logistics company together with proper documentation and/or within 60 days of receipt of invoice, whichever is later.*
Final	30	Local Artists Upon complete dismantling and removal of artwork from exhibition site and/or within 60 days of receipt of invoice, whichever is later.	Overseas Artists Upon end of the Festival, and receipt of confirmation letter on payment of Withholding Tax from IRAS and/or within 60 days on receipt of invoice, whichever is later.*
*For overseas artists, withholding tax will be deducted on each payment to avoid potential late fees fined by IRAS. For more information, please visit **https://bit.ly/3QHQjUc**.			

WAVE by Masamichi Shimada
i Light Singapore (2026) – *Movement*



Annex E

Frequently Asked Questions (FAQs)

12. Can I choose my preferred mode of payment?

Yes, confirmed artists may indicate their preferred mode of payment, subject to the agreement of the Festival Organising Committee. Do note that all payments will be made in Singapore dollars (SGD).

13. Is the Withholding Tax applicable to all artists?

No, Withholding Tax is only applicable to overseas artists. Please see next point (14) for details.

14. For international and regional artists, is the Goods and Services Tax (9%, subject to changes depending on prevailing rates) applicable for the light art installation and Withholding Tax for the flights, accommodation and artist fees?

Goods and Service Tax (GST) is only applicable to **local artists** and is chargeable according to prevailing rates (currently 9%) by Singapore GST-registered businesses on all sales of goods and services made in Singapore. For example:

Assuming a local artist is a GST-registered company:	
Total cost of light art installation (artist fee + production)	SGD 18,000
GST (9% of SGD 18,000)	SGD 1,620
Final Invoice Claim (GST Inclusive)	SGD 19,620

Disclaimer: Please note that the Singapore tax law may be subject to changes, please refer to the IRAS website for more details: https://bit.ly/3QHQjUc

Withholding Tax (WHT) is only applicable to **overseas artists**. WHT of 15% - 24% of gross income will be imposed on services performed in Singapore for both individuals and companies. Gross income refers to both monetary and non-monetary payments, which include, but are not limited to, artist fees and allowances e.g., per diem, benefits-in-kind. For example:

For Individuals		
Items	**Cost (SGD)**	**Notes**
Artist Fee	4,000	Net Income
Artwork Production Fee	3,000	Net Income
Logistics & Transportation	1,000	Net Income
Installation/De-installation of Artwork	1,000	Net Income
Hospitality	1,000	Benefits
Total Fees/ Gross Income	**10,000**	
Withholding Tax **Either or, whichever is lower*	1,500*	15% of gross income
	2,160*	24% of net income
Final Amount Received	8,500	Based on 15% of gross income as the amount is lower

For Companies		
Items	**Cost (SGD)**	**Notes**
Artist Fee	4,000	Net Income
Artwork Production Fee	3,000	Net Income
Logistics & Transportation	1,000	Net Income
Installation/De-installation of Artwork	1,000	Net Income
Hospitality	1,000	Benefits
Total Fees/ Gross Income	**10,000**	
Withholding Tax	1,530	17% of net income
Final Amount Received	8,470	

Kindly note that some countries might be able to get an exemption from WHT. Please refer to the following links to assess your eligibility:

- Non-resident individuals: https://www.iras.gov.sg/docs/default-source/individual-income-tax/non-residents/dta-calculator-for-nrp.xls?sfvrsn=f32d2058_9
- Non-resident companies: https://mytax.iras.gov.sg/ESVWeb/default.aspx?target=S45TaxTreatyCalculator

Artists are advised to factor this amount within their overall artwork fee, in the event that the request for WHT exemption is rejected by tax authorities. The Festival reserves the right to withhold the required WHT amount until required documentations are furnished. The withheld amount would be released/refunded to artists when the application is successful, and amount has been refunded by the tax authorities.

End