

**GST F17
APPLICATION FOR EXEMPTION FROM
HAND-CARRIED EXPORTS SCHEME**



The Comptroller of Goods and Services Tax
55 Newton Road, Revenue House, Singapore 307987. Tel: 1800-356 8633
For more information, please visit IRAS website at <http://www.iras.gov.sg>

Important Notes:

- (1) This form may take 20 minutes to complete.
- (2) To qualify for the exemption, you must satisfy the Comptroller of GST that there are valid commercial reasons for not being able to present the goods for inspection at the airport. These commercial reasons must also be consistent with international practices and norms related to the particular trade. In addition, you must have good compliance records for GST and Income Tax (e.g. good filing and payment records).
- (3) You do not need to attach any document to this application form.
- (4) You will be notified in writing when your application has been approved.
- (5) Prior to receiving a written approval on the exemption from the Comptroller of GST, you are still required to adhere to the requirements of the Hand-Carried Exports Scheme for all of your hand-carried exports.
- (6) You are required to notify IRAS if you no longer require the exemption after your application has been approved.
- (7) Please send this completed form by post or submit it at IRAS Taxpayer Services Centre.

Please complete the form and indicate 'NA' where not applicable.

SECTION 1: APPLICANT'S PARTICULARS

Full name of the applicant (as registered for GST)			
Address of correspondences			
Block/House	#	Storey	Unit
Street Name			
			Postal code
Business Registration Number / Unique Entity Number			
Name of contact		Designation	
Email Address		Office Number	
Company website (if any)		Mobile Number	
		Fax Number	

SECTION 3: REASON FOR EXEMPTION

(i) Please state the reason(s) for applying for the exemption.

(ii) Please explain the problems/difficulties you would face if the exemption is not granted.

(iii) Please state the product type on which you would like to apply for exemption.

1 Jewellery

Please elaborate:

2 Diamond Jewellery

3 Loose Diamonds

4 Luxury Watches

5 Other products

Please specify the 'other products' here:

SECTION 4: DECLARATION

I, _____ NRIC / Passport / Fin Number _____
(Full Name of Signatory)

declare that all the details and information given in this form and in any accompanying document are true and complete.

I understand that once my application has been approved, I am required to maintain the documents as stipulated in Appendix 3 of the e-Tax Guide “GST: Guide on Hand-Carried Exports Scheme” to prove my hand-carried exports and fulfill any conditions as imposed by the Comptroller of Goods and Services Tax.

Signature _____ Date _____

Designation (Please tick the appropriate box):
(For sole-proprietor / partnership, it must be signed by the sole-proprietor / partner.)

Sole-proprietor Partner Director Company Secretary Authorized Official

Please ensure that this form is fully completed and duly signed before submission.