

List of International Services – An Excerpt of the GST Act

In accordance to **section 21(3) of the Goods and Services Tax (GST) Act**, a supply of services shall be treated as a supply of international services where the services or the supply are for the time being of any of the following described below. If your supply of services qualifies as international services, you may zero-rate (charge GST at 0%) your supply. Although no tax is charged on the supply, it shall in all other respects be treated as a taxable supply.

- (a) Services (not being ancillary transport activities such as loading, unloading and handling) comprising the transport of passengers or goods —
 - (i) in the case of transport by air or land, where the transportation is —
 - (A) from a place outside Singapore to another place outside Singapore;
 - (B) from a place in Singapore to a place outside Singapore; or
 - (C) from a place outside Singapore to a place in Singapore; and
 - (ii) in the case of transport by sea, where the transportation is —
 - (A) from a place outside Singapore to another place outside Singapore; or
 - (B) from a place in Singapore or to a place in Singapore, and substantially outside Singapore;
- (b) Services (including any ancillary transport activities such as loading, unloading and handling) comprising the transport of goods from a place in Singapore to another place in Singapore to the extent that those services are supplied by the same supplier as part of the supply of services to which paragraph (a) (i) and (ii) (other than in relation to any transportation that is from a place outside Singapore to another place outside Singapore) applies;
- (c) Services (other than the letting on hire of any means of transport) comprising the insuring or the arranging of the insurance or the arranging of the transport of passengers or goods to which any provision of paragraphs (a) and (b) applies;
- (d) The letting on hire of any means of transport for use in a place outside Singapore throughout the period of the hiring which —
 - (i) are exported by the lessor to such a place; or
 - (ii) are in such a place at the time of the supply;
- (e) Subject to section 21(4B), services supplied directly in connection with land or any improvement thereto situated outside Singapore;

In accordance to section 21(4)(b), the services in section 21(3)(e) include —

- (i) services in the course of the construction, alteration, repair, maintenance or demolition of any building or any civil engineering work; and
- (ii) services such as are supplied by estate agents and auctioneers, architects, surveyors, engineers and others involved in matters relating to land.

- (f) Subject to section 21(4B), services supplied directly in connection with goods situated outside Singapore when the services are performed;
- (g) Subject to section 21(4B), services supplied directly in connection with goods for export outside Singapore and supplied to a person who belongs in a country other than Singapore, at the time the services are performed;
- (h) Prescribed financial services supplied directly in connection with goods for export outside Singapore;

The First Schedule of the GST (International Services) Order prescribes the following financial services:

1. Insurance (and not reinsurance) upon or against any risks incurred in the making of advances or the granting of credit directly relating to the export of goods outside Singapore.
2. The advising, confirmation, transfer, acceptance, collection, negotiation or indemnification against payment of any letter of credit directly relating to the export of goods outside Singapore.
3. The collection, endorsement or discounting of any bill of exchange or the factoring of receivables directly relating to the export of goods outside Singapore.

- (i) Services of any of the following descriptions which are performed wholly outside Singapore:
 - (i) cultural, artistic, sporting, educational or entertainment services;
 - (ii) exhibition or convention services; or
 - (iii) services ancillary to, including that of organising the performance outside Singapore of the services referred to in sub-paragraphs (i) and (ii).
- (j) Subject to sections 21(4B) and (4C), services supplied —
 - (i) under a contract with a person who belongs in a country outside Singapore; and
 - (ii) which directly benefit a person who belongs in a country other than Singapore and who is outside Singapore at the time the services are performed;
- (k) Prescribed services supplied —
 - (i) under a contract with a person wholly in his business capacity (and not in his private or personal capacity) and who in that capacity belongs in a country outside Singapore; and
 - (ii) which directly benefit a person wholly in his business capacity (and not in his private or personal capacity) and who in that capacity belongs in a country other than Singapore;

The Second Schedule of the GST (International Services) Order prescribes the following services:

1. Services of engineers, lawyers, accountants and other similar consultancy services, not being services which are supplied directly in connection with —
 - (a) land or any improvement thereto situated in Singapore; or
 - (b) goods situated inside Singapore at the time the services are performed, other than —
 - (i) goods for export outside Singapore; and
 - (ii) ships.
2. Data processing and provision of information, not being services which are supplied directly in connection with —
 - (a) land or any improvement thereto situated in Singapore; or
 - (b) goods situated inside Singapore at the time the services are performed, other than goods for export outside Singapore.
3. The testing of a sample of goods taken from or forming part of —
 - (a) goods situated outside Singapore at the time the services are performed; or
 - (b) goods for export outside Singapore.
4. The handling or storage of goods at or their transport to or from the place at which they are to be exported or have been imported or of the handling or storage of such goods in connection with

such transport.

5. Services of any of the following descriptions:
 - (a) training or retraining for any business or employment;
 - (b) exhibition or convention services; or
 - (c) services ancillary to, including that of organising the services referred to in subparagraphs (a) and (b).
6. Nothing in this Schedule shall include any part of a supply comprising services relating to accommodation and entertainment.

- (l) Prescribed services in connection with —
- (i) the handling of ships or aircraft; or
 - (ii) the handling or storage of goods carried in any ship or aircraft;

In accordance to section 21(4)(a),

“aircraft” means —

- (i) any aircraft which is not used or intended to be used for recreation or pleasure; or
- (ii) any aircraft used or intended to be used for recreation or pleasure if it is wholly used or intended to be wholly used for travel—
 - (A) from a place outside Singapore to another place outside Singapore;
 - (B) from a place in Singapore to a place outside Singapore; or
 - (C) from a place outside Singapore to a place in Singapore.

“ship” means any ship (including an oil rig) but does not include any ship —

- (i) that is licensed under the Maritime and Port Authority of Singapore Act (Cap. 170A) as a passenger harbour craft or pleasure craft;
- (ii) in respect of which a vessel permit has been granted by the Public Utilities Board under regulations made under the Public Utilities Act (Cap. 261); or
- (iii) that is designed or adapted for use for recreation or pleasure and is so used within Singapore (unless the use within Singapore is for such purpose that is incidental to its use outside Singapore as the Comptroller may allow);

The Third Schedule of the GST (International Services) Order prescribes the following services relating to ships and aircraft, and goods carried thereon:

1. Services supplied within any free trade zone or designated area of a port, terminal or airport for —
 - (a) the handling of ships or aircraft; or
 - (b) the handling or storage of goods carried in any ship or aircraft.
2. The following services provided on the Portnet.com system in connection with the handling or storage of goods carried in any ship or aircraft:
 - (a) Portnet®;
 - (b) EZSHIP™;
 - (c) GEMS™;
 - (d) ALLIES™; and
 - (e) CARGO D2D™.

3. In this Schedule —
"designated area" means —

(a) in relation to a port —

- (i) any area declared to be a port within the meaning of the Maritime and Port Authority of Singapore Act (Cap. 170A);
- (ii) all that area occupied by the "JURONG MARINE BASE";
- (iii) all that area occupied by the "LOYANG OFFSHORE SUPPLY BASE";
- (iv) all that area occupied by the "SINGAPORE CRUISE CENTRE";
- (v) all that area occupied by the "JURONG FISHERY PORT";
- (vi) all that area occupied by the "SENOKO FISHERY PORT";
- (vii) all that area occupied by the "CHANGI FERRY TERMINAL";
- (viii) all that area occupied by the "TUAS JETTY FOR EXPLOSIVES AND DANGEROUS GOODS";
- (ix) all that area occupied by the "BARTER TRADE CONTROL AREA"; and
- (x) all that area occupied by the "HARBOUR BRANCH HEADQUARTERS";

(b) in relation to a terminal —

- (i) the whole of the following islands:
 - (A) Pulau Bukom;
 - (B) Pulau Bukom Kecil;
 - (C) Pulau Ular;
 - (D) Pulau Sebarok;
 - (E) Pulau Busing; and
 - (F) Jurong Island;
- (ii) all that area comprised in lot 280 Pt, A1057 and A1057 (a), Mukim No. 7 at 35 Shipyard Road occupied by "EXXONMOBIL ASIA PACIFIC PRIVATE LIMITED";
- (iii) all that area comprised in lots A2278, A10627, A166, A166 (a), A166 (b), A166 (c), A166 (d), A166 (e), A166 (x), A166 (y), A651, A651 (a) and A651 (b), Mukim No. 7 at 18 Pioneer Road occupied by "EXXONMOBIL ASIA PACIFIC PRIVATE LIMITED";
- (iv) all that area comprised in lots 191-1, 191-2, 191-3, 193, A12, A12A, A12B, A12C, A12D and A12E, 2096, 4091, 4124, 4209, 4211L, 4213 Mukim No. 5 at 210 Jalan Buroh occupied by "CHEVRON SINGAPORE PTE LTD";
- (v) all that area comprised in lots 2887X, 2885K and 4170M, Mukim No. 7 at 60 Tuas South Avenue 9 occupied by "TUAS POWER GENERATION PTE LTD";
- (vi) all that area comprised in lot 1832 Pt, A1259 (b), Mukim No. 6 at 41 Jalan Buroh occupied by "SINGAPORE PETROLEUM COMPANY LIMITED"; and
- (vii) all that area comprised in lot 3210 Pt, A1241 and A1241 (a), Mukim No. 5 at 59 Penjuru Road occupied by "VOPAK TERMINALS SINGAPORE PTE LTD".

(c) in relation to an airport —

- (i) all that area occupied by "CHANGI AIRPORT";
- (ii) all that area occupied by "PAYA LEBAR AIRPORT";
- (iii) all that area occupied by "SELETAR AIRPORT"; and
- (iv) all that area occupied by "TENGAH AIR BASE";

"Portnet.com system" means the Portnet.com system operated and maintained by Portnet.com Pte Ltd.

- (m) Pilotage, salvage or towage services performed in relation to ships or aircraft;
- (n) Services comprising the surveying of any ship or aircraft or the classification of any ship or aircraft for the purposes of any register;
- (o) The supply (including the letting on hire) of any ship or aircraft;

In accordance to section 21(4)(c), the supply in section 21(3)(o) of a ship or an aircraft includes the supply of services under a charter of that ship or aircraft except where the services supplied under such a charter consist of any of the following:

- (i) transport of passengers;
 - (ii) accommodation;
 - (iii) entertainment;
 - (iv) catering of food or beverage;
 - (v) education,
- being services performed substantially in Singapore.

- (p) Prescribed services comprising the repair, maintenance, broking or management of any ship or aircraft;

The Sixth Schedule of the GST (International Services) Order prescribes the following services comprising repair, etc., of ships and aircraft:

- 1. The repair and maintenance of any ship where —
 - (a) the repair or maintenance is carried out on board the ship;
 - (b) any part or component of the ship is removed for repair and —
 - (i) reinstalled on the ship, or returned onto the ship as a spare; or
 - (ii) delivered to —
 - (A) a shipyard situated in Singapore; or
 - (B) an approved marine customer referred to in regulation 106A of the Goods and Services Tax (General) Regulations (Rg 1); or
 - (c) any part or component of the ship is removed and repaired by way of an exchange with an identical part or component, with the identical part or component being —
 - (i) installed on the ship, or brought onto the ship as a spare; or
 - (ii) delivered to —
 - (A) a shipyard situated in Singapore; or
 - (B) an approved marine customer referred to in regulation 106A of the Goods and Services Tax (General) Regulations.
- 1A. —(1) The repair and maintenance of any aircraft, where —
 - (a) the repair and maintenance of the aircraft is carried out on board the aircraft;
 - (b) any part or component of the aircraft is —
 - (i) removed for repair and reinstalled on the aircraft; or

(ii) removed and an identical part or component installed in its place; or

(c) any part or component of an aircraft is repaired (including repaired by way of an exchange with an identical part or component) by a qualifying person.

(2) In sub-paragraph (1)(c), “qualifying person”, in relation to the carrying out of the repair (including by way of exchange) of any part or component of an aircraft, means a person who is certified by a national civil aviation or military authority to carry out such repair.

2. The making of arrangements for the supply (including the letting on hire) of, or of any space in, any ship or aircraft.
3. Management services, in relation to any ship or aircraft, provided to the owner, operator or agent of the ship or aircraft.

- (q) Prescribed services comprising the provision of any means of telecommunication transmitted —
- (i) from a place outside Singapore to another place outside Singapore;
 - (ii) from a place in Singapore to a place outside Singapore; or
 - (iii) from a place outside Singapore to a place in Singapore;

The Fifth Schedule of the GST (International Services) Order prescribes the following telecommunication services:

1. The transmission, emission or reception of signs, signals, writing, images, sounds or intelligence by any nature of wire, radio, optical or other electro-magnetic systems whether or not such signs, signals, writing, images, sounds or intelligence have been subjected to rearrangement, computation or other processes by any means in the course of their transmission, emission or reception.
2. The provision of —
 - (a) any international leased circuit, line or network; and
 - (b) any local leased circuit, line or network, used or to be used in connection with the international leased circuit, line or network to the extent that the local leased circuit, line or network is provided —
 - (i) by the same supplier as the international leased circuit, line or network; and
 - (ii) as part of the provision of the international leased circuit, line or network.
3. The provision by a supplier of services referred to in paragraph 1 or 2 of a right to access or use any of those services.
4. The provision by a person of a right to access or use services referred to in paragraph 1 or 2 which he has received from a supplier of those services.
5. The provision of any service ancillary to, and supplied by the same supplier as, any of the services referred to in paragraph 1, 2 or 3.
6. Nothing in this Schedule shall include any part of a supply comprising the sale or supply (including the letting on hire) of any equipment or goods and any repair, maintenance or management thereof which is not in connection with the international transmission of the telecommunication.

- (r) Services supplied in relation to a trust, where the services and the person supplying the services satisfy such conditions as may be prescribed;

The Fourth Schedule of the GST (International Services) Order prescribes the following conditions:

1. In this Schedule, unless the context otherwise requires —

"business trust" has the same meaning as in the Business Trusts Act (Cap. 31A);

"foreign company" means a company which is neither incorporated nor resident in Singapore and

(a) where the company has not more than 50 shareholders, the whole of its issued capital is beneficially owned, directly or indirectly, by persons who are neither citizens of Singapore nor resident in Singapore; and

(b) where the company has more than 50 shareholders, not less than 95% of its issued capital is beneficially owned, directly or indirectly, by persons who are neither citizens of Singapore nor resident in Singapore.

"resident in Singapore" has the same meaning as in section 2(1) of the Income Tax Act (Cap. 134);

"trust company" means —

(a) a company registered as a trust company under the Trust Companies Act (Cap. 336); or

(b) a non-resident company incorporated outside Singapore having a branch in Singapore which provides services as a trustee or custodian.

2.—(1) Subject to sub-paragraphs (2) and (3), a trust shall be regarded as a foreign trust for the purposes of this Schedule if —

(a) it is a trust created in writing and every settlor and every beneficiary thereof are —

- (i) individuals who are neither citizens of Singapore nor resident in Singapore; or
(ii) foreign companies; or

(b) it is a unit trust or business trust where the whole value of the unit trust fund or business trust fund is beneficially held, directly or indirectly, by —

- (i) individuals who are neither citizens of Singapore nor resident in Singapore; or
(ii) foreign companies.

(2) Notwithstanding sub-paragraph (1), a trust shall not be regarded as a foreign trust for the purposes of this Schedule if any settlor or beneficiary or unit holder (as the case may be) of the trust is a company which —

(a) has a permanent establishment in Singapore other than a trust company;

(b) carries on a business in Singapore;

(c) beneficially owns more than 20% of the issued capital of any company incorporated in Singapore; or

(d) has 20% or more of its issued capital beneficially owned, directly or indirectly, by a company which falls within sub-paragraph (a), (b) or (c),

unless approval is granted by the Minister or such other person as he may appoint for that trust to be regarded as a foreign trust for the purposes of this Schedule.

(3) A trust referred to in sub-paragraph (1) (a) shall continue to be regarded as a foreign trust notwithstanding that any settlor or beneficiary of the trust who is an individual subsequently

- becomes a citizen of Singapore or resident in Singapore, if the following conditions are satisfied:
- (a) in the case of a settlor who subsequently becomes a citizen of Singapore or resident in Singapore —
 - (i) no new assets are injected into the trust by the settlor from the day he becomes a citizen of Singapore or resident in Singapore;
 - (ii) the settlor neither receives nor enjoys any benefit under the trust and shall not exercise any power of appointment in favour of any person who is a citizen of Singapore or resident in Singapore; and
 - (iii) the settlor neither revokes the trust nor varies the terms of the trust so as to cause any benefit to be paid or otherwise made available to a citizen of Singapore or resident in Singapore;
 - (b) in the case of a settlor who was previously a citizen of Singapore or resident in Singapore and the trust was constituted subsequent to the settlor ceasing to be a citizen of Singapore or resident in Singapore, the settlor does not within 5 years of last ceasing to be a citizen of Singapore or resident in Singapore resume being a citizen of Singapore or resident in Singapore; and
 - (c) in the case of a beneficiary who subsequently becomes a citizen of Singapore or resident in Singapore —
 - (i) the total value of all distributions made by the trustee to the beneficiaries who are citizens of Singapore or resident in Singapore is less than 20% of the cumulative value of all trust distributions made by the trustee for the trust; and
 - (ii) all beneficiaries who are citizens of Singapore or resident in Singapore are beneficially entitled to less than 20% of the assets of the trust.
- (4) For the purposes of sub-paragraph (3)(c), where a trustee is unable by any reasonable means to ascertain the value of any distribution or asset of the trust, the value to be ascribed to such distribution or asset shall be such amount as the Comptroller may determine.
3. Subject to paragraph 4, the services supplied in relation to a trust shall be zero-rated if the services are supplied in relation to a foreign trust by —
- (a) a trustee of the foreign trust (including a trust company providing services in its capacity as trustee of the foreign trust); or
 - (b) a trust company to a trustee of the foreign trust.
4. Notwithstanding paragraph 3, the services referred to therein shall not include —
- (a) services provided directly in connection with land or goods situated in Singapore;
 - (b) services provided to the trustee by any agent other than the services provided by a trust company as specified in paragraph 3 (b); and
 - (c) such other services as the Comptroller may determine.
5. Every trustee shall keep and maintain in respect of the trust such records of the particulars of every settlor and every beneficiary of the trust as the Comptroller may determine.
6. Every trustee shall comply with such other conditions as the Comptroller may impose for the protection of the revenue.

- (s) Services supplied —
- (i) under a contract with a person who belongs in a country outside Singapore; and
 - (ii) which directly benefit a person who belongs in a country other than Singapore,

relating to the co-location in Singapore of computer server equipment belonging to the person referred to in sub-paragraph (i) or (ii);

In accordance to section 21(4)(a),
"co-location", in relation to computer server equipment, means the provision of a physical environment for the operation of the computer server equipment.

- (t) Prescribed services in connection with the provision of an electronic system relating to the import of goods into or the export of goods out of Singapore;

The Seventh Schedule of the GST (International Services) Order prescribes the following services in connection with provision of electronic system relating to import and export of goods:

1. The registration for and subscription of an account with an electronic system through which applications for permits, licences, approvals and other authorisations required under any written law for the import of goods into or export of goods out of Singapore may be made.
2. The processing and approval through the electronic system of applications for permits, licences, approvals and other authorisations referred to in paragraph 1, including the transmission of data through and storage of data in the electronic system.

- (u) Subject to section 21(4D), services comprising either of or both —
- (i) the supply of a right to promulgate an advertisement by means of any medium of communication; and
 - (ii) the promulgation of an advertisement by means of any medium of communication,

where the Comptroller is satisfied that the advertisement is intended to be substantially promulgated outside Singapore;

- (v) The supply (including the letting on hire) of any air container or sea container, which is used or to be used for the international transportation of goods and which complies with such other requirements as may be prescribed;
- (w) Prescribed services comprising the repair, maintenance or management of any air container or sea container, which is used or to be used for the international transportation of goods and which complies with such other requirements as may be prescribed;

The Eighth Schedule of the GST (International Services) Order prescribes the following requirements and services:

PART I: PRESCRIBED REQUIREMENTS FOR AIR CONTAINERS AND SEA CONTAINERS

1. Air containers shall conform to the standards for Aircraft Unit Load Devices defined by the International Air Transport Association or any other equivalent organisation.

2. Sea containers shall conform to the standards defined by the Institute of International Container Lessors, the International Organization for Standardization or any other equivalent organisation.

PART II: PRESCRIBED SERVICES

1. The repair and maintenance of any air container or sea container where—
- (a) the repair or maintenance is performed on the air container or sea container;
 - (b) any part or component of the air container or sea container is removed for repair and reinstalled thereafter;
 - (c) any part or component of the air container or sea container is removed for repair and returned as a spare; or
 - (d) any part or component of the air container or sea container is removed and replaced by an identical part or component.
2. Management services in relation to any air container or sea container provided to the owner, agent or lessee of the container.

- (x) The supply (including the letting or hire) of qualifying aircraft parts that are certified as airworthy by —
- (i) in relation to an aircraft that is not a military aircraft, a person certified by a national civil aviation authority; and
 - (ii) in relation to a military aircraft, the government owning that aircraft; or

In accordance to section 21(4)(a),
“qualifying aircraft parts” means such parts and equipment as are designed and built for exclusive use on an aircraft.

- (y) Prescribed services supplied directly in connection with prescribed goods —
- (i) under a contract with a person who belongs in a country outside Singapore; and
 - (ii) which directly benefit a person who belongs in a country other than Singapore,
- if, at the time the prescribed services are performed, the prescribed goods are —
- (A) at an approved warehouse; or
 - (B) at any place from which they may not be removed except with the permission of the proper officer of customs (and by virtue of which the prescribed goods remain under customs control), if—
 - (BA) the goods have been brought to that place from an approved warehouse for the purpose of an auction, an exhibition or other similar event involving the display of goods; and
 - (BB) the goods will be returned to any approved warehouse after the auction or exhibition or other similar event involving the display of goods.

In accordance to section 21(4)(a),
“approved warehouse” means a warehouse or other premises approved by the Comptroller as an approved warehouse.

The Ninth Schedule of the GST (International Services) Order prescribes the following services and goods:

PART I: PRESCRIBED SERVICES

1. The following services are prescribed for the purposes of section 21(3)(y) of the Act:
 - (a) services in connection with the holding of an auction, exhibition or other similar event involving the display of goods;
 - (b) broking services and other similar services;
 - (c) conservation and restoration services;
 - (d) insurance services;
 - (e) management services;
 - (f) storage services;
 - (g) valuation services.

PART II: PRESCRIBED GOODS

1. The following goods are prescribed for the purposes of sections 21(3)(y) and 21C of the Act:
 - (a) an antique;
 - (b) an artefact;
 - (c) a collector's item;
 - (d) jewellery;
 - (e) a precious metal;
 - (f) a precious stone;
 - (g) wine;
 - (h) a work of art.
2. In this Part —
 - “antique” means an object that is more than 100 years old;
 - “artefact” means an object of historical or cultural interest;
 - “collector's item” means any collection or collector's piece, that is of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic, numismatic or philatelic interest;
 - “film” means a video recording, cinematographic film or any other aggregate of visual images embodied in digital format, disc, tape, film or other device in which visual images are embodied;
 - “jewellery” means any object designed for the adornment of the body such as a necklace, a ring, a bracelet, an earring, or a brooch, which comprises any one or more of the following:
 - (a) a precious metal;
 - (b) a precious or semi-precious stone;
 - (c) an organic substance such as pearl, coral or amber;
 - “precious metal” means gold, silver, palladium or platinum of a purity not less than 995 thousandths that is in the form of a bar or wafer of a weight accepted by a bullion or commodity market or exchange, as the case may be;
 - “precious stone” means a diamond, a ruby, a sapphire or an emerald;
 - “sound recording” means the aggregate of the sounds embodied in digital format, disc, tape, film or other device in which sounds are embodied;
 - “wine” means an alcoholic beverage falling under the following Harmonised System Headings:
 - (a) 2204.10.00;
 - (b) 2204.21.11;
 - (c) 2204.21.12;

- (d) 2204.29.11;
- (e) 2204.29.12;
- (f) 2204.21.21;
- (g) 2204.21.22;
- (h) 2204.29.21;
- (i) 2204.29.22;
- (j) 2204.30.10;
- (k) 2204.30.20;
- (l) 2205.10.10;
- (m) 2205.10.20;
- (n) 2205.90.10;
- (o) 2205.90.20;
- (p) 2206.00.10;
- (q) 2206.00.90; and

“work of art” means a work or an object of artistic interest, in any material or form contained in any medium, including —

- (a) any painting, drawing, collage, decorative plaque or similar picture;
- (b) any engraving, lithograph or other print;
- (c) any sculpture or statuary, in any material;
- (d) any sculpture cast;
- (e) any tapestry or other hanging;
- (f) any ceramic;
- (g) any enamel on metal;
- (h) any film;
- (i) any photograph;
- (j) any sound recording; and
- (k) any installation,

where the work or object is not produced for mass commercial sale and where the work or object is the only such work of art or is comprised in a limited edition.

3. For the purpose of this Part, a collector’s piece is of philatelic interest if —

- (a) it is a postage or revenue stamp, a postmark, a first-day cover or an item of pre-stamped stationery; and
- (b) it is franked or (if unfranked) it is not legal tender and is not intended for use as such.

In accordance to Section 21 —

- (4A) For the purposes of subsection (3)(j), (k) and (s), the person with whom the contract is made and the person who directly benefits from the services may be the same person or different persons.
- (4B) The services referred to in subsection (3)(e), (f), (g) and (j) shall not include any services comprising either of or both —
 - (a) the supply of a right to promulgate an advertisement by means of any medium of communication; and
 - (b) the promulgation of an advertisement by means of any medium of communication.
- (4C) The services referred to in subsection (3)(j) shall not include any services which are supplied directly in connection with —
 - (a) land or any improvement thereto situated inside Singapore; or

- (b) goods situated inside Singapore at the time the services are performed, other than goods referred to in subsection (3)(g).
- (4D) The services referred to in subsection (3)(u) shall not include any services comprising only of the promulgation of an advertisement by means of the transmission, emission or reception of signs, signals, writing, images, sounds or intelligence by any nature of wire, radio, optical or other electromagnetic systems whether or not such signs, signals, writing, images, sounds or intelligence have been subjected to rearrangement, computation or other processes by any means in the course of their transmission, emission or reception.