

GST F17
APPLICATION FOR EXEMPTION FROM
HAND-CARRIED EXPORTS SCHEME



INLAND REVENUE
AUTHORITY
OF SINGAPORE

The Comptroller of Goods and Services Tax
55 Newton Road, Revenue House, Singapore 307987 Tel: 1800-356 8633

Important Notes:

- (1) This form may take 20 minutes to complete.
- (2) Please read the e-Tax Guide 'GST: Guide on Hand-Carried Exports Scheme' on the requirements of the Scheme before completing this form.
- (3) To qualify for the exemption, you must satisfy the Comptroller of GST that you have 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).
- (4) The Comptroller may request for further information or supporting documents in the course of reviewing your application.
- (5) Please submit the completed application form via *myTaxPortal* [select "Email Us (myTaxMail)"]. Do not send this application via post or email. IRAS will send you an SMS or email notification to the mobile number or email address registered in *my TaxPortal* (mTP) once your application has been processed. You will need to log in to mTP (select "View Notices") to view or download the letter. Please update your contact details in mTP, if necessary.
- (6) 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.
- (7) You are required to notify IRAS if you no longer require the exemption after your application has been approved.

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

SECTION 1: APPLICANT'S PARTICULARS

Full name of the applicant

Registered address

Block/House

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Storey

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Unit

Street Name

Postal code

GST Registration Number/
Unique Entity Number (UEN)

SECTION 2: BUSINESS DETAILS OF APPLICANT

(i) Please give a brief description of your business activities (including the business arrangement with your overseas customers for the hand-carried exports via Changi International Airport).

(ii) Please list the destination countries to which your goods will be hand-carried out of Singapore via Changi International Airport:

1	<input type="text"/>	5	<input type="text"/>
2	<input type="text"/>	6	<input type="text"/>
3	<input type="text"/>	7	<input type="text"/>
4	<input type="text"/>	8	<input type="text"/>

(iii) Please state the types of products that will be hand-carried via Changi International Airport:

(iv) Average number of hand-carried exports via Changi International Airport per month for the past 12 months¹ :

1 to 5 6-10 More than 10

(v) Average value of hand-carried exports via Changi International Airport per month for the past 12 months

\$

(vi) Value of hand-carried exports via Changi International Airport as a percentage of total value of supplies for the past 12 months :

%

¹ If you are on quarterly GST filing, the period refers to the most recent 4 GST returns filed
- if you are on monthly GST filing, the period refers to the most recent 12 GST returns filed
- If you are newly GST-registered for not longer than a period of 12 months, the period refers to the most recent GST return(s) filed.

SECTION 3: REASON FOR EXEMPTION

(i) Please provide a full description of the product(s) on which you are applying for exemption.

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

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

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SECTION 4: CONTACT DETAILS

Name of contact		Designation	
Email Address		Office Number	
Company website (if any)		Mobile Number	

SECTION 5: DECLARATION

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

declare that all the details and information given in this form are true and complete. I understand that upon receipt and review of this application, IRAS may request for further information or supporting documents.

I understand that once my application has been approved, I am required to maintain the documents as stipulated in Appendix 2 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, the form must be signed by the sole-proprietor / partner)

Sole-proprietor Partner Director Company Secretary Authorized Official