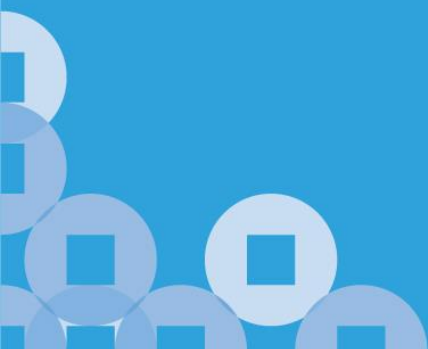




INLAND REVENUE  
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OF SINGAPORE

# IRAS e-Tax Guide

GST: Major Exporter Scheme  
(Seventeenth Edition)



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## **1 Aim**

- 1.1 This e-Tax Guide explains the mechanism and qualifying criteria for the Major Exporter Scheme (MES)<sup>1</sup>.
- 1.2 You should read the guide if you are a GST-registered business who would like to apply for the scheme where GST is suspended on your imports.

## **2 At a glance**

- 2.1 Goods and Services Tax (GST) is charged on nearly all supplies of goods and services in Singapore and on the importation of most goods into Singapore. Singapore Customs (SC) collects GST at the point of importation.
- 2.2 MES is a scheme whereby the payment of GST is suspended at the point of importation of goods. MES businesses are allowed to import non-dutiable goods without paying GST to Singapore Customs (SC).

## **3 Overview of Major Exporter Scheme (MES)**

- 3.1 Regulation 45 of the Goods and Services Tax (General) Regulations provides for the suspension of GST payment on importation of non-dutiable goods by GST-registered persons who qualify for MES. The MES status can only be used for approved purposes.
- 3.2 MES businesses that export their goods subsequently where the export qualifies as a zero-rated supply will thus not face cash flow problems because they do not have to pay GST on their imports. However, when MES businesses supply the goods locally, they must continue to charge and account GST at the prevailing rate.
- 3.3 Approved Purposes of MES Status

**For the avoidance of doubt, the conditions and/or requirements in paragraph 3.3.1 have the force of law.**

- 3.3.1 Once you have been granted MES status, you will enjoy import GST suspension and you can use your MES status in the following permissible scenarios:
  - (a) Import your own goods in the course or furtherance of your business.

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<sup>1</sup> This e-Tax guide replaces the IRAS' e-Tax guide "GST: Major Exporter Scheme (Ninth Edition)" published on 02 Jan 2013.

- (b) Import goods belonging to your overseas principal for supply (either in Singapore or for export) in the capacity of a section 33(2) agent.
- (c) Import goods belonging to your overseas principal which will later be re-exported by you as a section 33A agent.
- (d) Remove your own goods or goods belonging to your overseas principal in the capacity of section 33(2) or 33A agent from the ZG warehouse.

One of the conditions of sections 33(2) and 33A agents is that the overseas principal is either not GST-registered or is GST-registered under the overseas vendor registration (OVR) pay-only regime. For more information on this, please refer to the e-Tax Guide "[GST: Guide on Imports](#)".

With effect from 1 Jan 2015

- (e) Re-import goods which you have previously sent abroad for value-added activities belonging to your local customer or GST-registered overseas customer under section 33B. Please refer to the e-Tax Guide "[GST: Claiming of GST on re-import of value-added goods](#)" for information on the eligibility conditions and requirements.

3.3.2 It is an offence to use your MES status to import goods or remove goods from ZG Warehouses on behalf of persons other than the overseas principals for whom you act as the section 33(2) agent or section 33A agent or customers under section 33B. You may be considered to have abused your MES status and the relevant penalties may be imposed on you and/or your MES status may be revoked. In addition, you are required to repay to the Comptroller the import GST otherwise payable for the goods.

3.3.3 Other examples of abuse of MES status include: -

- (a) Importing personal items belonging to company staff (including directors).
- (b) Importing goods or removing goods from the ZG warehouse that are owned by a local supplier, except for re-imports under section 33B. This is notwithstanding that the goods would subsequently be supplied to you.
- (c) Importing goods or removing goods from the ZG warehouse that belong to your related company or business partners.

3.3.4 Please refer to [Appendix A](#) for the suggested measures to prevent the misuse of your MES status.

- 3.3.5 Also, you cannot use your MES status to import investment precious metals (IPM)<sup>2</sup> or goods/materials used for refining into IPM that are for local sales or any good to make exempt supplies.
- 3.3.6 Similarly, you are not allowed to use your MES status to import goods or remove goods from the ZG warehouse on behalf of a GST-registered overseas principal even though you are acting as his section 33(1) agent<sup>3</sup>, except for re-imports under section 33B. Your GST-registered overseas principal has to apply for MES in its own name.
- 3.3.7 Your MES status is not transferable. If you transfer your business as a going concern to another taxable person, the transferee (new owner) is not allowed to use your MES status to import his goods. The transferee should apply for MES in his own name.

### 3.4 Additional GST Reporting Requirements of an MES Business

**For the avoidance of doubt, the conditions and/or requirements in paragraph 3.4 have the force of law.**

- 3.4.1 As an MES business, you will need to accurately declare the value of goods imported using your MES status for goods which belong to you or your overseas principals (i.e. in your capacity as a section 33(2) or 33A agent) as well as goods re-imported under section 33B. The additional GST reporting requirements are highlighted in Appendix B.
- 3.5 De-registration implications for an MES business
- 3.5.1 When you de-register from GST, you will have to ensure the following:

Type of goods	Requirements of MES business
Your own goods imported with GST suspended	Fulfill all the requirements pertaining to de-registration like all other GST-registered businesses and account for deemed output tax in your Final GST Return on these imported goods that form part of your assets and stocks if the value of taxable assets and stocks on hand as at the effective date of de-registration is more than S\$10,000.

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<sup>2</sup> With effect from 1 Oct 2012, the supply and importation of investment precious metals is exempt from GST. For more information, please refer to the e-Tax Guide, "[GST: Guide on Exemption of Investment Precious Metals \(IPM\)](#)" at [www.iras.gov.sg](http://www.iras.gov.sg) > Quick Links > e-Tax Guides.

<sup>3</sup> Under section 33(1) of the GST Act, an overseas person, who is registered for GST, is required to appoint an agent as the substituted person and be accountable for any tax or duties accountable. The appointed agent steps into the shoes and assumes responsibilities as if he is the overseas person. For more information on sections 33(1) agents, please refer to the e-Tax Guide "[GST: Guide on Imports](#)" at [www.iras.gov.sg](http://www.iras.gov.sg) > Quick Links > e-Tax Guides.

Goods belonging to your overseas principal imported in the capacity of a section 33(2) GST agent with GST suspended	Refer to e-Tax Guide " <a href="#">GST: Guide on Imports</a> " on the de-registration implications of a section 33(2) GST agent.
Goods belonging to your overseas principal imported in the capacity of a section 33A GST agent with GST suspended	Refer to e-Tax Guide " <a href="#">GST: Guide on Imports</a> " on the de-registration implications of a section 33A GST agent.
Value-added goods belonging to your local customers or GST-registered overseas customers, which were re-imported under section 33B with GST suspended	Refer to the e-Tax Guide: " <a href="#">GST: Claiming of GST on re-import of value-added goods</a> " on the de-registration implications under section 33B.

#### 4 Qualifying conditions for MES

**For the avoidance of doubt, the conditions and/or requirements in paragraphs 4.1 to 4.2 have the force of law.**

4.1 To qualify for this scheme, you must satisfy the following conditions:

- (a) Your business must be GST-registered.

You must be registered with the Comptroller of GST as a GST-registered person. For information on registration, please refer to our website at [www.iras.gov.sg](http://www.iras.gov.sg) > Taxes > Goods & Services Tax (GST) > GST Registration/Deregistration > Do I Need to Register for GST.

- (b) Your business must be active and financially solvent.

Being 'financially solvent' means your business must not be under bankruptcy, liquidation, receivership or judicial management.

- (c) You import goods for the purpose of your business.

- (d) Your zero-rated supplies must account for more than 50% of the total supplies or the value of your zero-rated supplies is more than S\$10 million for a 12-month period.

The relevant period for calculating the value of supply will be the immediate past financial year or any 12 continuous calendar months within the past 18 calendar months.

Zero-rated supplies include the export of goods and international services. International services are those defined in Section 21 of the GST Act.

Total supplies refer to the summation of standard-rated supplies, zero-rated supplies and exempt supplies. However, the following that have been reported as your standard-rated supplies are to be excluded:

- The value of relevant supplies received from your supplier that were subject to customer accounting<sup>4</sup>,
- The value of imported services and low-value goods subject to reverse charge<sup>5</sup>, and
- The value of remote (digital and non-digital) services and imported low-value goods supplied by an electronic marketplace operator on behalf of suppliers listed on its platform under the overseas vendor registration regime<sup>6</sup>.

If you make largely exempt supplies, you are not eligible for MES status. You may be granted MES status if your exempt supplies do not exceed the De Minimis limit. To be within the De Minimis limit, the total value of all your exempt supplies must not exceed on average S\$40,000<sup>7</sup> per month and an amount equal to 5% of the value of your total supplies in that period.

- (e) You maintain good internal controls and proper accounting records (please refer to [Appendix C](#)).
- (f) You maintain good compliance records with Singapore Customs.
- (g) You maintain good compliance records with IRAS.

You fulfil all tax obligations such as filing your GST and income tax returns on time and paying your GST, income tax, property tax and withholding tax on a timely basis.

- (h) You complete a self-review under Assisted Self-Help Kit (ASK<sup>8</sup>) and submit the certified ASK declaration form “ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors (Section 3 of ASK).

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<sup>4</sup> For more information on relevant supplies and customer accounting, please refer to the e-Tax Guide “[GST: Customer Accounting for Prescribed Goods](#)”.

<sup>5</sup> For more information on reverse charge, please refer to the e-Tax Guide “[GST: Reverse Charge](#)”.

<sup>6</sup> For more information on overseas vendor registration regime, please refer to the e-Tax Guide “[GST: Taxing imported remote services by way of an overseas vendor registration regime](#)” and “[GST : Taxing imported low-value goods by way of the overseas vendor registration regime](#)”.

<sup>7</sup> The threshold has been increased from S\$20,000 to S\$40,000 for prescribed accounting periods or longer periods beginning on or after 1 Apr 2008. For more information on the De Minimis limit, please refer to the e-Tax Guide “[GST: Partial Exemption and Input Tax Recovery](#)”.

<sup>8</sup> ASK is a self-assessment package to manage your compliance. More information can be obtained from [www.iras.gov.sg](http://www.iras.gov.sg) > Taxes > Goods and Services Tax (GST) > Getting It Right > Voluntary Compliance Initiatives.

The ASK declaration form must be certified by either your own in-house or externally engaged tax professional who has been accredited with the Singapore Chartered Tax Professionals Limited ("SCTP") as an Accredited Tax Practitioner (GST) or Accredited Tax Advisor (GST). For more information on accreditation, please visit [www.sctp.org.sg](http://www.sctp.org.sg)

If you have successfully applied to participate in GST Assisted Compliance Assurance Programme (ACAP<sup>9</sup>), the certified ASK declaration form will not be required unless you subsequently withdraw your ACAP participation or fail to obtain ACAP status. In this respect, you must immediately undertake to perform ASK and submit the duly completed and certified ASK declaration form within 6 months from the date of withdrawal or notification of your unsuccessful ACAP status.

Similarly, if you already have a valid ACAP status, the certified ASK declaration form is not required if you perform a Post ACAP Review (PAR) and submit the "PAR Declaration" form (GST F28) or apply for ACAP renewal (GST F29). However, if you are not renewing your ACAP status and you are under MES, you must perform a second PAR and submit the "Certified PAR Declaration" form (GST F28A)<sup>10</sup>.

- (i) You must be able to comply with such other conditions as the Comptroller of GST may impose from time to time.

- 4.2 Apart from the above conditions, a guarantee may be required by the Comptroller of GST. Please refer to [Appendix D](#) for more details.
- 4.3 Notwithstanding that you are able to satisfy the conditions above; the Comptroller of GST may reject an application in order to protect revenue.
- 4.4 As an MES business, you must fulfill the qualifying conditions at all times. The Comptroller will revoke your MES status if at any time you fail to satisfy the qualifying conditions. In the event of any material change in the nature of your business such that you no longer satisfy the qualifying conditions, you must inform the Comptroller of GST immediately.

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<sup>9</sup> GST ACAP is a compliance initiative suitable for businesses that have a robust GST Control Framework to manage their GST risks. More information can be obtained from [www.iras.gov.sg](http://www.iras.gov.sg) > Taxes > Goods and Services Tax (GST) > Getting It Right > Voluntary Compliance Initiatives.

<sup>10</sup> The second PAR must be performed or certified by an Accredited Tax Practitioner or Advisor (GST) of SCTP. For more information, please refer to the e-Tax Guides "[GST: Assisted Compliance Assurance Programme \(ACAP\)](#)" and "[GST: Renewal of Assisted Compliance Assurance Programme \(ACAP\) Status](#)".

## 5 Operational procedures

- 5.1 As an approved MES business, you can clear non-dutiable goods from Singapore Customs (SC) at importation or from ZG warehouse using relevant MES permits if you activate your Customs Account with SC and subscribe to TradeNet. For more information, please refer to SC website at [www.customs.gov.sg](http://www.customs.gov.sg)
- 5.2 However, if you engage a third party such as a freight forwarding company to clear the goods from SC on your behalf, you are required to authorise the third party as your declaring agent. You can authorise up to 20 declaring agents and make subsequent changes through the e-Service “Apply for Declaring Agents” *via* myTax Portal<sup>11</sup>. It is your responsibility to maintain the list of your authorised declaring agents.
- 5.3 The Air Express Companies (“**AECs**”), namely Federal Express (S) Pte Ltd, United Parcel Service Singapore Pte Ltd and DHL Express (Singapore) Pte Ltd, are permitted to act as your declaring agents and are hence authorised to clear goods from SC on your behalf using your MES status. There is no need for you to authorise any of these AECs as your declaring agents.
- 5.4 The AECs will issue you a monthly Inward Summary Report or subsidiary import certificates which contain details of your imports. You should use the Inward Summary Report / subsidiary import certificates to declare your MES imports in your GST returns.
- 5.5 If you do not want the AECs to use your MES status to import goods, you must notify them in writing. Consequent to the notification, the AECs will declare payment permits for your imports and seek reimbursement from you for any import GST paid. You can claim the import GST as input tax provided you meet the input tax claiming conditions.
- 5.6 As you are accountable for all permits declared using your MES status, you should implement relevant controls to ensure that there is no misuse of your MES status. Please refer to [Appendix A](#) for the suggested measures.

## 6 New application for MES

Any business who wishes to obtain the MES status must apply to the Comptroller of GST for approval. This section clarifies the application for the MES status.

- 6.2 You may apply for the MES status only after you have registered for GST and have commenced your trading activities. Please ensure that you satisfy all the qualifying conditions for the scheme.

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<sup>11</sup> Please ensure that you have been authorised by your organisation as the preparer or the approver under GST Tax Matters to access this e-service in myTax Portal. If not, you will need to get your CorpPass administrator to log in to CorpPass to authorise you. For more information on how this can be done, please refer to [www.iras.gov.sg](http://www.iras.gov.sg) > Taxes > Goods & Services Tax (GST) > Filing GST > Overview of GST e-Filing Process.

### 6.3 Application process for MES

#### 6.3.1 To apply for the MES, please submit the following documents:

- (a) A completed GST F10<sup>12</sup> with the trading figures for a 12-month period. The figures declared in the form must be in Singapore Dollars.

The relevant period for calculating the value of imports, exports and total supplies will be a 12-month period that can be the immediate past financial year or any 12 continuous calendar months within the past 18 calendar months from the date of application.

- (b) A certified Assisted Self-Help Kit (ASK) declaration form “ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors” (Section 3 of ASK) unless you have committed to participate in ACAP as stated in paragraph 4.

You are to maintain the working templates in Section 3 of the ASK to support that the “ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors” is accurately completed. We may request for the working templates when evaluating your application

#### 6.3.2 For newly incorporated business / business with change in business activity, you will have to give a projection of your trading figures and state the basis of your projection in the GST F10. The relevant period for calculating the value of supplies will be a 12-month projection commencing from the start of your exporting activity/change in business activity. A guarantee may be required in this case (for more details on the guarantee, please refer to Appendix D). You will also be required to submit the actual trading figures and the certified ASK declaration form subsequently by the stated due date given by the Comptroller of GST.

For example, Company XYZ commences its import and export business activities on 1 Jan 2021. He applies for MES status on 15 Feb 2021. The relevant period for Company XYZ will be 1 Jan 2021 to 31 Dec 2021.

#### 6.3.3 You will be informed of the outcome of your application within one month from the date of submission of your application.

#### 6.3.4 If your application is successful, your MES status will be valid until the Comptroller of GST notifies you in writing that your eligibility of MES status is due for review, which is usually three years after the date of approval.

#### 6.3.5 At any time, if you fail to satisfy any of the qualifying conditions, you are required to inform the Comptroller and your MES status may be revoked.

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<sup>12</sup> Accessible from [www.iras.gov.sg](http://www.iras.gov.sg) > Quick links > Forms > GST > GST schemes.

## **7 Renewal application for MES**

- 7.1 You must continue to satisfy the qualifying conditions for MES in order for your MES status to be renewed. If you do not meet the qualifying conditions, you will not be invited to renew your MES status and you will be informed accordingly.
- 7.2 If you receive our renewal invitation packages, you will be required to submit the following to renew your MES status within the due date given in the invitation letter:
- (a) Form R1: Application for Renewal of Major Exporter Scheme.
  - (b) The certified Assisted Self-Help Kit (ASK) declaration form “ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors” (Section 3 of ASK) unless you have committed to participate in ACAP as stated in paragraph 4.
- You are to maintain the working templates in Section 3 of the ASK to support that the “ASK: Declaration Form on Completing Annual Review & Voluntary Disclosure of Errors” is accurately completed. We may request for the working templates when evaluating your application.
- 7.3 We will inform you in writing of the outcome of the review. Your MES scheme will continue to be valid pending the outcome of our review.
- 7.4 If your application for renewal of MES is approved, your MES status will continue to be valid for usually, another five years from the date of approval or until the Comptroller revokes it. The Comptroller will revoke your MES status if at any time you fail to satisfy the qualifying conditions.
- 7.5 The requirement of a guarantee will be reviewed during the renewal of MES. You will be informed in writing when a guarantee is required. Please refer to [Appendix D](#) for more details.

## **8 Contact information**

- 8.1 For enquiries on this e-Tax Guide, please contact us via:
- myTax Mail at [mytax.iras.gov.sg](https://mytax.iras.gov.sg), if you are GST registered, or
  - <https://www.iras.gov.sg>> Contact Us > Goods & Services Tax (GST) > General GST enquiries, if you are not GST registered.

You may also chat with us using live chat from 8am to 5pm on weekdays, via <https://www.iras.gov.sg>> Contact Us > Goods & Services Tax (GST) > Chat With Us.

## 9 Updates and Amendments

	<b>Date of amendment</b>	<b>Amendments made</b>
1	10 Dec 2014	<p>Inserted paragraph 3.3.1(e) and other consequential amendments in line with the new section 33B taking effect from 1 Jan 2015</p> <p>Removed Appendix G</p>
2	1 Jun 2015	<p>Amended paragraphs 2.3 and 6.3 on ACAP</p> <p>Amended paragraph 8.4 to reflect the new MES validity period for renewed cases (up to 5 years from the current 3 years).</p> <p>Amended paragraph 5.2, 7.3.1 and removed Appendix F</p>
3	18 Sep 2015	Amended paragraph 5
4	18 Dec 2015	Amended paragraph 2.3 and 6.3
5	03 Aug 2017	Amended paragraph 5.2
6	28 Dec 2017	<p>Amended paragraphs 4.1, 4.4, 8.4 and Appendix C to elaborate on the MES qualifying conditions.</p> <p>Amended paragraph 9.1 on contact information.</p>
7	13 Mar 2018	Amended paragraph 8.2(a) on Form R1 to be downloaded from invitation letter.
8	3 Jan 2019	Amended paragraph 4.1(d) to clarify the MES qualifying conditions following the implementation of customer accounting from 1 Jan 2019.
9	22 Oct 2019	Amended paragraphs 3.3.1(d) and 4.1(d) to reflect changes arising from the reverse charge regime and overseas vendor registration regime.
10	12 Nov 2020	Amended Singapore Institute of Accredited Tax Professionals (SIATP) to Singapore Chartered Tax Professionals Limited (SCTP).
11	11 Nov 2021	Amended paragraph 5.4 and inserted footnote 10 on TNT Express Worldwide (S) Pte Ltd on the amalgamation.

	<b>Date of amendment</b>	<b>Amendments made</b>
12	3 Aug 2022	Amended paragraph 4.1 (d) to insert imported low-value goods and non-digital services.
13	01 Jan 2023	<ul style="list-style-type: none"> <li>• Amended the term “letter of guarantee” to “guarantee” and included information about digital guarantees</li> <li>• Amended Appendix B to reflect the change of GST rate to 8% with effect from 1 Jan 2023</li> </ul>
14	10 Mar 2023	<ul style="list-style-type: none"> <li>• Removed the letter of confirmation &amp; undertaking from the list of documents to be submitted as part of the application process for MES</li> </ul>
15	1 Jan 2024	<ul style="list-style-type: none"> <li>• Amended Appendix B to reflect the change of GST rate to 9% with effect from 1 Jan 2024</li> </ul>
16	1 Nov 2024	<ul style="list-style-type: none"> <li>• Amended Appendix D to update information for obtaining a digital guarantee</li> </ul>
17	30 Jan 2026	<ul style="list-style-type: none"> <li>• Amended paragraph 4 to clarify on ASK and ACAP requirements.</li> <li>• Amended paragraph 5 to clarify that the AECs are automatically appointed as declaring agents for MES businesses.</li> <li>• Editorial changes on ASK in paragraphs 6.3.1(b) and 7.2.</li> <li>• Amended Appendix A to include additional suggested control measures.</li> <li>• Amended Appendix C to include Inward Summary Report under the supporting documents.</li> </ul>

## Appendix A - Suggested Measures to Prevent Misuse of MES Status

To ensure that your MES status is used only for the permissible scenarios<sup>13</sup>, you are encouraged to adopt the following best practices:

- (a) Provide clear instructions and send regular reminders to overseas shippers on the importance of indicating the rightful importer as the 'sold-to' or 'bill-to' party on their commercial invoices.

For example, if you are a handling agent importing goods for a local customer, you should ensure the overseas shipper indicates the local customer as the 'sold-to' or 'bill-to' party on the commercial invoice. If the overseas shipper indicates you as the 'sold-to' or 'bill-to' party, this can lead to a misuse of your MES status when the import permit is being taken up.

- (b) Ensure that the AECs have your updated contact details and email address so that you can receive the Inward Summary Reports for your periodic reviews.
- (c) Perform periodic reviews by obtaining a complete listing of MES permits taken up using your MES status from the sources below, and reconciling the listing to your own import records (e.g., suppliers' invoices) to verify that your MES status was only used for permissible scenarios:
  - (i) Permits listing from your authorised declaring agents;
  - (ii) Monthly Inward Summary Reports from the AECs; and
  - (iii) Permits listing from TradeNet (for registered users).

You should promptly notify your relevant authorised declaring agent or AEC if any MES permits have been incorrectly taken up using your MES status, and ensure that necessary corrective actions are taken. For example, you should work with the declaring agent or AEC to identify the correct importer (where applicable) and ensure that the replacement permits have been declared.

- (d) If you are a partially exempt business (i.e. making both taxable and exempt supplies) and do not satisfy the De Minimis limit, you are not allowed to use your MES status to import goods that
  - (i) are not attributable to the making of taxable supplies; or
  - (ii) are directly attributable to the making of exempt supplies.

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<sup>13</sup> Refer to paragraph 3.3 of this eTax Guide for the permissible scenarios.

## Appendix B - GST Reporting Requirements- MES

**For the avoidance of doubt, the conditions and/or requirements in Appendix B have the force of law.**

### (a) Importation of goods

You will declare the value of imports, including that of your overseas principals (i.e. where you are acting as the section 33(2) or 33A agent<sup>14</sup>) and re-imports under S33B, in Box 5 “Total value of taxable purchases” and Box 9 “Total value of goods imported under MES or A3PL or Other Approved Schemes only” of your GST returns for the relevant accounting periods. As there is no import GST payable, there is no input tax credit to be made in Box 7 “Input tax and refunds claimed” in the GST returns in respect of such imports.

Please note that the value of imports reported in your GST return must be duly supported by valid MES permits and relevant supporting documents (e.g. commercial invoices and appropriate shipping documents).

### (b) Goods imported into/ removed from ZG warehouse

You will declare the value of goods imported into the ZG warehouse, including that of your overseas principals (i.e. where you are acting as the section 33(2) or 33A agent). When you remove goods, including that of your overseas principals (i.e. where you are acting as the section 33(2) or 33A agent) from the ZG warehouse, you will also need to declare the value of goods removed in Box 5 “Total value of taxable purchases” and Box 9 “Total value of goods imported under MES or A3PL or Other Approved Schemes only” of your GST returns for the relevant accounting periods. As there is no import GST payable, there is no input tax credit to be made in Box 7 “Input tax and refunds claimed” in the GST returns in respect of such imports.

Please note that the value of goods imported into/ removed from the ZG warehouse reported in your GST return must be duly supported by valid ME/ MC/Customs permits and relevant supporting documents (e.g. commercial invoices and appropriate shipping documents).

### (c) Supplies of goods

You have to charge and account GST on all subsequent supplies of goods made, including those of your overseas principals (i.e. where you are acting as the section 33(2) agent). For local sales, GST will have to be standard-rated (9% GST) and reported in Box 1 “Total value of standard-rated supplies” and Box 6 “Output tax due” respectively. For sales that involve the exports of goods, GST can be zero-rated (0% GST) if the relevant supporting proof of exports are maintained and reported in Box 2 “Total value of zero-rated supplies”.

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<sup>14</sup> For information and conditions on sections 33(2) and 33A agents, please refer to the e-Tax Guide “[GST: Guide on Imports](#)” at [www.iras.gov.sg](http://www.iras.gov.sg) > Quick Links > e-Tax Guides.

Please note that the value of standard-rated supplies or zero-rated supplies reported in your GST return must be duly supported by valid tax invoices (for standard-rated supplies) and relevant export documents (for zero-rated supplies). For further information on the relevant supporting documents to be maintained for proof of exports, please refer to the e-Tax Guide "[GST: Guide on Exports](#)" at [www.iras.gov.sg](http://www.iras.gov.sg) > Quick Links > e-Tax Guides.

(d) Correcting errors made on importation of goods

If you have over-declared / under-declared the value of the imported goods, including that of your overseas principals (i.e. where you are acting as the section 33(2) or 33A agent), you will declare the correct value of the imported goods (and not the over-declared / under-declared value) in Box 5 "Total value of taxable purchases" and Box 9 "Total value of goods imported under MES or A3PL or Other Approved Schemes only" of your GST returns for the relevant accounting periods.

You are not required to take up an additional permit to declare the shortfall of the imported goods.

Please note that the correct value of imports reported and the reconciliation between the figures reflected on the invoices/permits and the figures reflected in your GST return must be duly supported by valid MES permits and relevant supporting documents (e.g. commercial invoices and appropriate shipping documents).

(e) Wrong declaration of permit type

If you have wrongly declared a GST payment permit for an import, including that of your overseas principals (i.e. where you are acting as the section 33(2) or 33A agent) and re-import under S33B, you may claim back the GST paid through your GST return. You should report the value of the imported goods in Box 5 "Total value of taxable purchases" and the GST paid in Box 7 "Input tax and refunds claimed" of your GST return for the relevant accounting period. Please note that you are required to maintain the import permit as proof of payment for the input tax claim.

## **Appendix C - Comptroller's requirements on internal controls, accounting and compliance records**

**For the avoidance of doubt, the conditions and/or requirements in Appendix C have the force of law.**

### **Good internal controls and proper accounting records**

#### **Good internal controls and proper accounting records:**

- (a) There must be proper and documented procedures on the identification and capturing of accounting information from your inventory and financial records into your GST accounting/ reporting system;
- (b) There must be sufficient original documents and proper records of the value of imports (including goods removed from ZG warehouse), exports and total supplies as follows:

#### **Inward handling / Receipt of goods**

- (a) Goods Received Notes (GRN) – to document the date, quantity and description of goods received
- (b) Duly acknowledged Delivery Orders (DOs) – to support the GRN
- (c) Copies of import/ME/MC permits/Inward Summary Reports, transshipment permits etc.
- (d) Copies of shipping documents such as air waybill or bill of lading
- (e) Copies of commercial invoices accompanying the goods, if available
- (f) Copies of insurance documents accompanying the goods, if available
- (g) Copies of correspondences from your overseas principals
- (h) Any other similar documents to document the date, movement, quantity and description of the goods received into its warehouse

The identity of the overseas principal(s)/supplier(s) as well as the value and description of the goods must be readily identifiable/ verifiable.

#### **Storage/Custody of goods**

- (a) The relevant warehouse records/ reports showing clearly the person(s) handing over and person(s) receiving the goods at each stage of their storage into the warehouse
- (b) The warehouse storage records/ reports showing the warehouse location where the goods are stored

#### **Outward handling / Removal of goods**

- (a) Purchase Orders (POs) issued by your customer(s)
- (b) Delivery Orders (DOs) issued by you

- (c) Copies of export permits, transshipment permits etc.
- (d) Copies of shipping documents such as air waybill or bill of lading
- (e) Copies of commercial invoices accompanying the goods, if available
- (f) Copies of insurance documents accompanying the goods, if available
- (g) Written instructions from your customer(s) to deliver the goods locally or to export the goods
- (h) Any other similar documents to document the date, movement, quantity and description of the goods removed from your warehouse

The identity of the overseas or local customer(s) as well as the value and description of the goods must be readily identifiable / verifiable.

#### Stock-taking / Inventory audit of goods

- (a) You must maintain sufficient evidence to indicate that a full and comprehensive internal and/or external stock-take / inventory audit has been performed.

#### Discrepancy reporting of goods

- (a) You must maintain reconciliation reports pertaining to discrepancies of the goods at the point of their:
  - i. Receipt into the warehouse (if any);
  - ii. Removal from the warehouse (if any); and
  - iii. After a stock-take/ inventory audit is conducted

#### Invoicing for the goods supplied

- (a) If you invoice your customer for the goods, you must maintain the following documents as evidence of the supply of the goods:
  - i. Tax invoices issued for all local supplies of goods
  - ii. Invoices issued for all sales which are exported (i.e. the supporting export documents must be maintained as proof of exports of goods)
  - iii. Evidence of payment received from the customer (if any)

You must produce all such records upon request by IRAS.

If you are an agent acting on behalf of overseas principals under section 33(2) of the GST Act, you must keep separate records of the goods owned by the overseas principal as detailed in [Appendix E](#).

#### **Good compliance records with IRAS and Singapore Customs**

You must maintain good compliance records in the submission of GST returns / Income Tax Forms / Property Tax Forms and payment of GST / Income Tax / Property Tax / Withholding tax.

You must also have good compliance records with Singapore Customs.

## **Appendix D - Guarantee**

A digital guarantee (or eGuarantee) may be required for the granting or renewing of Major Exporter Scheme status. We will notify you on the amount and validity period of the eGuarantee if required.

eGuarantees can be purchased from a number of [financial institutions](#). Please visit [eGuarantee@Gov](mailto:eGuarantee@Gov) for more information on eGuarantees.

## **Appendix E - Conditions and record-keeping requirements of a GST agent acting on behalf of overseas principals [i.e. section 33(2) or 33A agent]**

**For the avoidance of doubt, the conditions and/or requirements in Appendix E have the force of law.**

### **Record-keeping**

- (a) Any correspondence or letter from each overseas principal, authorising the business as its local agent.
- (b) Stock records for each overseas principal containing the following details:
- i. Inward handling / Receipt of goods
    - Date of import / goods removed from ZG warehouse / receipt
    - Total import value / value of goods removed from ZG warehouse / value of goods received
    - Description of goods
    - Quantity of goods

The stock records must be supported by copies of Goods Received Notes (GRN), Delivery Orders (DOs), Customs permits, shipping documents, commercial invoices, insurance documents, correspondences with overseas principals/suppliers and any other relevant documents.

- ii. Outward handling / Removal of goods
  - Date of export/re-export/sale
  - Purpose of removals (local sale, export, re-export etc.)
  - Description of goods
  - Total value of goods exported/re-exported/sold
  - Quantity of goods exported/re-exported/sold

The stock records must be supported by the relevant documents such as Purchase Orders (POs), Delivery Orders (DOs), Customs permits, shipping documents, commercial invoices, insurance documents, written instructions from and correspondences with overseas principals or their customers, tax invoice (if invoicing is done by the GST agent), evidence of payment received from the purchaser (if payment made to the GST agent) as well as any other relevant documents.

- iii. Storage / Custody of goods
  - Names of persons handing over and/or taking over the goods at each stage of their storage into the warehouse
  - Storage locations of the goods in the warehouse

- iv. Stock-taking / Inventory audit of goods

- Records of full and comprehensive internal and/or external stock-take/ inventory audit
- v. Discrepancy reporting  
Reconciliation reports pertaining to discrepancies of the goods (if any) at the point of their:
- Receipt into the warehouse;
  - Removal from the warehouse; and
  - After a stock-take / inventory audit is conducted

The GST agent must maintain proper stock reports and stock reconciliation reports for each of the overseas customers such that stock balance in the warehouse can be reconciled to the goods imported and the goods supplied.

- (c) Records of the overseas principal(s) for whom the GST agent is acting, as if the GST agent is the taxable person and complies with section 46 of the GST Act.

### **Accounting**

- (a) Importation  
The GST agent needs to declare the value of the imports, including that of the overseas customer(s) or the value of goods imported into / removed from the ZG warehouse, as “Total value of taxable purchases” and “Total value of goods imported under MES or A3PL or Other Approved Schemes only” in Box 5 and Box 9 of the GST returns respectively, for the relevant accounting periods.
- (b) Supplies  
The GST-registered business has to charge and account GST on all local sales and zero-rate (0% GST) the supply if the goods are exported and/or re-exported back to the overseas customer(s). The local agent also has to account for all such transactions in the GST returns as “Total value of standard-rated supplies” and “Total value of zero-rated supplies”, in Box 1 and 2 of the GST returns respectively, for the relevant accounting periods.