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1 Aim

- 1.1 This e-Tax Guide provides details of the GST treatment for aircraft and aircraft-related supplies.

2 At a Glance

- 2.1 The GST treatment for aircraft and aircraft-related supplies recognizes that the aerospace industry is export-oriented and highly regulated. Aircraft parts are unique and have no alternative uses apart from being fitted onto an aircraft.
- 2.2 Consequently, the sale, rental, repair and maintenance of qualifying aircrafts and aircraft parts can be zero-rated if certain conditions are fulfilled.

3 Glossary

3.1 'Qualifying Aircraft'

3.1.1 Supplies of goods and international services made to an aircraft can qualify for zero-rating under sections 21(3) and (6) of the GST Act, if the aircraft falls within the definition in section 21(4)(a) and the conditions in the respective provisions are satisfied.

3.1.2 Under section 21(4)(a), 'aircraft' (referred to in this e-Tax guide as 'qualifying aircraft') means:

- (a) any aircraft that is wholly used or intended to be wholly used for travel –
- (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; or

(b) any aircraft that is a military aircraft.

3.1.3 Examples of 'qualifying aircraft' are:

- A commercial airliner that is wholly used for international transportation of passenger and/or cargo
- Private jets and helicopters that are wholly used for international travel.

3.1.4 An aircraft will still be regarded as a qualifying aircraft (one that is wholly used or intended to be wholly used for international travel) even if it undertakes the following activities:

- Used once-off for static or flying display at an exhibition or air show in Singapore;
- Circles Singapore or international airspace on a test flight following maintenance to ensure that it is airworthy; or
- Shuttles between Changi and Seletar Airports for holding prior to an international departure.

3.2 'Non-international Aircraft'

3.2.1 Supplies of prescribed goods and services to a non-international aircraft can qualify for zero-rating if the conditions in the respective provisions are satisfied.

3.2.2 Under 21(4)(a), 'non-international aircraft' means:

- (a) any aircraft that is **not** wholly used or intended to be wholly used for travel –
- (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; and

(b) any aircraft that is **not** a military aircraft.

3.2.3 Civil airplanes and helicopters that are used within Singapore airspace (e.g. local flight trainings, aerial surveys or sightseeing) or which only circle international airspace before returning to Singapore (i.e. takes off from and lands in Singapore) are examples of non-international aircraft.

3.2.4 Machines such as flight simulators that are incapable of flight do not fall within the meaning of aircraft or non-international aircraft.

3.3 **'Qualifying Aircraft Part'**

3.3.1 Supplies of aircraft parts qualify for zero-rating under section 21(3)(x) of the GST Act if the aircraft part falls within the definition of 'qualifying aircraft parts' in section 21(4)(a) and the conditions of the provision are satisfied.

3.3.2 Under section 21(4)(a), qualifying aircraft part means "such parts and equipment as are designed and built for exclusive use on an aircraft".

3.3.3 They include parts and equipment installed or incorporated in the propulsion, navigation or communication systems, or general structure of a qualifying aircraft. Such aircraft parts must be unique and have no alternative uses apart from being used on a qualifying aircraft. Parts which are generic will not fall under this definition.

3.3.4 Examples² of 'qualifying aircraft parts' are:

- Engines, turbines
- Landing gear
- Radar, navigation and communication equipment
- Consumables, expendables and rotatable components used by the industry (as long as they are unique and have no alternative uses apart from being used on a qualifying aircraft)
- Components which are to be fitted inside an aircraft (e.g. electrical equipment, video and similar entertainment equipment incorporated into airline seats)
- Safety equipment (e.g. escape chutes, life jackets, smoke hoods and oxygen masks)
- Sanitary fixtures

3.3.5 Examples¹ of 'non-qualifying aircraft parts' are:

- Generic materials (e.g. adhesives, chemicals, oils paints, solvents and thinners)
- Generic tools placed in aircraft

¹ Please note that the examples quoted are not exhaustive.

- Generic raw materials (e.g. fiber board, metals, plastics, fabrics for seats, carpets)
- Aircraft ground equipment

4 Zero-rating the sale and letting on hire of qualifying aircraft and aircraft parts

Qualifying aircraft

- 4.1 Under section 21(3)(o) of the GST Act, the sale or letting on hire (i.e. rental) of the entire qualifying aircraft can be zero-rated regardless of the physical location of the aircraft (i.e. delivered locally or exported out of Singapore) or the belonging status of the customer (i.e. local or overseas person).
- 4.2 To enjoy the zero-rating relief, you need to maintain commercial transaction and regulatory documents such as aircraft ownership information, purchase order, contract / bill of sale, invoice, regulatory forms etc. In addition, your customer must provide details of the aircraft (model and type) and the use of the aircraft to confirm that it falls within the definition of qualifying aircraft. This information can be included in your customer's purchase order or provided as a separate document by your customer.

Qualifying aircraft parts

- 4.3 Under section 21(3)(x) of the GST Act, the sale or letting on hire (i.e. rental) of qualifying aircraft parts can be zero-rated regardless of the delivery location of the aircraft parts or the belonging status of the customer², subject to the following conditions being met:
- (a) The aircraft part must fall within the meaning of 'qualifying aircraft part' explained in paragraph 3.3; and
 - (b) The aircraft part must be a new or serviceable part. Specifically, it must be certified as airworthy³ (i.e. fit for use on a qualifying aircraft) by a person certificated by a national civil aviation authority⁴ or in relation to military aircraft, by the government owning the aircraft.
- 4.4 In the event that you are unable to determine if the aircraft part falls within the meaning of 'qualifying aircraft part', the Comptroller will allow zero-rating if condition (b) in paragraph 4.3 is satisfied. Nevertheless, if you have reason to believe that the aircraft part is not for use on a qualifying aircraft (e.g. by considering your customer's business activities or based on the documents maintained), then you must apply the normal GST rules.
- 4.5 To enjoy the zero-rating relief, you are required to maintain the following commercial documents:

² This treatment recognizes that aircraft parts are unique and have no alternative uses in Singapore apart from being fitted onto a qualifying aircraft.

³ An aircraft part that has not been repaired as yet or is beyond economic repair and therefore has to be scrapped would not be considered as airworthy. The normal GST rules would apply.

⁴ Examples of national civil aviation authorities include but are not limited to The Federal Aviation Administration (FAA) for the United States, European Aviation Safety Agency (EASA) for Europe and Civil Aviation Authority of Singapore (CAAS) for Singapore.

- Purchase order / other written instructions from your customer;
- Invoice to customer for sale or rental of new or serviceable aircraft parts;
- For qualifying aircraft parts which are used or to be used on a civil aircraft, the Authorized Release Certificate (ARC)⁵ or Certificate of Conformity⁶ (COC) to prove that aircraft parts are airworthy;
- For qualifying aircraft parts which are used or to be used on a military aircraft, the Comptroller is willing to accept any other equivalent documents that prove that the military aircraft parts are airworthy;
- Evidence of payment received from the customer.

4.6 To substantiate that the aircraft part is for use on a qualifying aircraft, your customer must provide details of the aircraft (model and type) and the use of the aircraft to confirm that the aircraft part is for use on a qualifying aircraft. This information can be included in your customer's purchase order or provided as a separate document by your customer.

5 Zero-rating repair and maintenance services performed on qualifying aircraft and aircraft parts

5.1 Under section 21(3)(p) of the GST Act read together with Paragraph 1A of the Sixth Schedule to the GST (International Services) Order, the following services relating to the repair and maintenance of a qualifying aircraft can be zero-rated.

"The repair and maintenance of any aircraft, where –

(a) the repair or 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 is 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.**"

5.2 "Qualifying person" in (c) refers to a person who is certificated by a national civil aviation⁷ or military authority to carry out the repair or exchange of the aircraft part or component. Such persons are commonly known in the industry as Maintenance, Repair and Overhaul ("MRO") service providers.

⁵ Generally issued for Class 1 or Class 2 aviation products (e.g. aircraft engine, aircraft propeller, aircraft wings, landing gears etc)

⁶ Generally issued by manufacturers of Class 3 aviation products, which include smaller aircraft parts (e.g. main wheel brake, fan blade etc) and standard parts (e.g. bolts, pins etc). For resellers/distributors, a copy of the COC from the manufacturer must be maintained in addition to its own COC (if any).

⁷ Refer to footnote 4 for examples of national civil aviation authorities

5.3 Documentary requirements

5.3.1 To zero-rate the supplies of repair and maintenance services under section 21(3)(p), you must maintain the following documents:

Supplies of repair and maintenance services which fall under paragraph 5.1(a) and (b)	Supplies of repair and maintenance services performed on aircraft parts which fall under paragraph 5.1(c)
(i) Repair and maintenance contract with customer, or work order / purchase order from customer, stating the details of the aircraft (type, use etc.) to substantiate that it falls within the definition of qualifying aircraft; (ii) Invoices to customers for repair works; (iii) Evidence of payment received from customer;	
(iv) Documents where applicable (e.g. work report) validating that: <ul style="list-style-type: none"> • The repair and maintenance were carried out on board the qualifying aircraft; or • The part or component was removed and re-installed on the aircraft after the repair; or • The part or component was removed and an identical part or component installed in its place. 	(v) Certificate issued by the various national civil aviation or military authority; (vi) For qualifying aircraft parts which are used or to be used on a: <ul style="list-style-type: none"> • civil aircraft, the ARC or COC to prove that aircraft parts are airworthy; • military aircraft, the Comptroller will accept any other equivalent documents that prove that the military aircraft parts are airworthy; (vii) In-house documents (e.g. strip report or work statement) where available substantiating that the repair works has been performed on the aircraft part of a qualifying aircraft.

5.4 Repair and maintenance services supplied by a non-qualifying person

5.4.1 Zero-rating relief does not extend to repair and maintenance services which are performed on aircraft parts by persons who are not certificated by a national civil aviation or military authority.

5.4.2 Nevertheless, the Comptroller recognizes that at times, the contractual supplier of the repair services does not physically perform the actual repair but outsources the repair services to a “qualifying person”. For this reason, the contractual supplier may not be certificated by a national civil aviation or military authority.

5.4.3 As the underlying nature of the repair services has not changed, zero-rating under section 21(3)(p) may still apply to the repair and maintenance services supplied by you (i.e. the non-certificated contractual supplier) provided that the following conditions are satisfied:

- (a) You have a written contract with your customer to provide repair and maintenance services on any part or component of a qualifying aircraft. The written contract may be in the form of a formal contract or a purchase order. It could also be in the form of written instructions or an acceptance of work order communicated by email or through letter;
- (b) The repair services are sub-contracted by you to a “qualifying person”;
- (c) The qualifying person must physically carry out the repair and maintenance works; and
- (d) You maintain the documents specified in paragraph 5.3.1.

5.4.4 In addition, your customer must provide details of the aircraft (model and type and the use of the aircraft to confirm that it falls within the definition of qualifying aircraft. This information can be included in your customer’s purchase order or provided as a separate document by your customer.

5.4.5 If you do not have a written repair and maintenance contract or your supply chain includes other non-certificated persons (in addition to yourself), you should write to the Comptroller to seek prior approval for zero-rating. The Comptroller will make an assessment based on a review of your business scenario and the documents made available.

5.5 **Scope of repair and maintenance services that qualifies for zero-rating**

5.5.1 The type of work qualifying as repair and maintenance activities are:

Type of work	Description
Repair	Work to restore the aircraft or aircraft part to a serviceable condition
Modification, overhaul, improvement and upgrading	Work to improve the reliability of the aircraft or aircraft part but does not alter the nature and form of the original aircraft or aircraft part
Evaluation and recertification	Work performed to assess whether the aircraft part is repairable or airworthy
Maintenance	Work that includes testing of parts, cleaning and fumigation

5.5.2 For the above services to qualify for zero-rating under section 21(3)(p), the aircraft or aircraft parts on which they are performed must remain airworthy and the necessary documents specified in paragraph 5.3.1 are maintained. This is as zero-rating relief is accorded on the basis that the repaired aircraft part would, following the repair or maintenance, form part of a qualifying aircraft. Specifically, for repair and maintenance services performed on aircraft parts which fall under paragraph 5.1(c), if it cannot be proved that the aircraft part remains airworthy following the services performed (i.e. absence of a supporting ARC/COC), zero-rating under section 21(3)(p) would not apply.

- 5.5.3 You may impose charges for the repair and maintenance of a qualifying aircraft on top of your normal repair and maintenance fees, e.g. an 'expedite fee' for urgent repair services or non-technical support man-hours provided for the repair and maintenance works. The GST treatment of these additional charges would nevertheless follow the zero-rating treatment of the repair and maintenance services provided that the following conditions are all satisfied:
- (a) You are making a principal supply of repair and maintenance services and your customer's intention in contracting with you is for this repair and maintenance services;
 - (b) The additional charges would not be imposed on your customer if not for the principal supply of repair and maintenance services; and
 - (c) The additional charges imposed form part of the overall price that you are charging to your customer for the repair and maintenance services.
- 5.5.4 If any of the above conditions is not met, zero-rating will not apply. The additional charges imposed by you will be treated as a separate supply from the repair and maintenance services and the normal GST rules will apply.

Exchange or rotatable pool models

- 5.5.5 A common repair and maintenance model adopted by MRO service providers is the one-for-one exchange of aircraft part from an exchange or rotatable pool of aircraft spares maintained. To meet the urgent delivery needs of customers, the MRO service provider provides the customer a serviceable part in exchange for the customer's unserviceable part.
- 5.5.6 If the arrangement is supported by a written repair and maintenance contract, the one-for-one exchange of aircraft parts is treated as a single zero-rated supply of services under section 21(3)(p).
- 5.5.7 Where there is no written repair and maintenance contract to support the exchange of aircraft parts, you need to determine whether you are making a supply of aircraft parts (i.e. supply of goods for GST purposes) or a supply of repair and maintenance services.
- 5.5.8 To treat your one-for-one exchange of aircraft parts as a single supply of repair and maintenance services, you must satisfy the following conditions:
- (a) You must be a 'qualifying person' (see paragraph 5.2) and therefore capable of providing the repair and maintenance services; and
 - (b) It is clear to you and your customers (the contractual parties) that the arrangement is one of repair and maintenance services even though it is carried out by way of exchange. One indicator could be how you describe the transaction in your financial statements, invoicing or website, i.e. whether the description leans towards a supply of repair and maintenance services or a supply of aircraft parts.

Example 1:

Company A is a certificated MRO service provider and provides various services including an exchange program for qualifying aircraft parts. For the exchange program, there is no contract involved but Company A receives purchase orders from its customers.

Company A's website had categorized the services it provides under "materials support solution" and "repair and maintenance solution", and the exchange program for aircraft parts is included under the "materials support solution". This could indicate that Company A does not view the exchange of qualifying aircraft parts as part of its repair or maintenance services.

In this instance, the exchange transaction of aircraft parts cannot be zero-rated as a single supply of repair or maintenance services as the condition in paragraph 5.5.8(b) is not satisfied. Company A will be treated as making a supply of aircraft parts to the customer and the GST treatment for the supply of goods will apply.

Flight hours or fixed rate billing model

- 5.5.9 You may bill your customers periodically instead, either by flight hours or at a fixed rate depending on the age of the aircraft.
- 5.5.10 The total periodic billings can be zero-rated if the repair and maintenance services are performed by a qualifying person on a qualifying aircraft and you maintained the documents specified in paragraph 5.3. This is regardless of the type of repair and maintenance work being done.

Other ancillary expenses on-charged in the course of providing repair and maintenance services (ancillary supplies)

- 5.5.11 The repair and maintenance of an aircraft and its parts involve a wide range of activities. In the course of performing these activities, you may incur other costs.
- 5.5.12 For simplicity, the Comptroller is prepared to regard all such costs incurred and on-charged by you as part and parcel of the overall supply of repair and maintenance services and allow zero-rating if the value of the costs forms a small portion (i.e. less than or equal to 5%) of the total consideration invoiced. If the costs exceed the 5% threshold, you must satisfy the following qualitative factors before zero-rating the ancillary supplies:
- (a) The ancillary supplies are essential in providing the repair and maintenance services; and
 - (b) The ancillary supplies are for the reimbursement of aircraft-related expenses.

5.5.13 Examples of ancillary supplies are refueling, defueling, landing fees, fuel sampling tests and test flight charges.

5.6 **Supplies not treated as repair or maintenance services**

5.6.1 The following supplies are not regarded as a supply of repair or maintenance services qualifying for zero-rating under section 21(3)(p) of the GST Act.

Supply of replacement part for an unserviceable part

5.6.2 In situations where an unserviceable part is beyond economic repair and must be scrapped, you may provide a replacement part for this unserviceable part. The replacement part is usually sold or rented based on a pricing catalog maintained.

5.6.3 The above supply of replacement aircraft part is treated as a supply of goods and not a supply of repair and maintenance services. Notwithstanding this, the supply may qualify for zero-rating as a sale or rental of aircraft parts. Please refer to paragraph 4 for more information.

Conversion of an aircraft

5.6.4 The conversion of an aircraft where there is a change in its nature and form (e.g. conversion of a passenger aircraft to a freight aircraft) is not regarded as a supply of repair and maintenance services but a supply of an aircraft. Notwithstanding this, the supply can be zero-rated under section 21(3)(o) if the aircraft is a qualifying aircraft after the conversion. This is regardless of whether your customer is a local or overseas person.

6 **Import Relief for ‘Qualifying Aircraft’**

6.1 Under paragraph 13 of the GST (Import Relief) Order, the importer or person in charge of an aircraft or ship can enjoy relief on their importation of an aircraft or ship, so long as the importer satisfies the Singapore Customs that the imported aircraft or ship is an aircraft or a ship as defined in section 21(4)(a) of the GST Act. Please note that import GST is payable if the aircraft or ship ceases to be an aircraft or a ship as defined in section 21(4)(a) of the Act.

6.2 For more information on import relief matters, please refer to Singapore Customs’ website (www.customs.gov.sg)

7 Zero-rating the supply of stores, fuel and goods used as merchandise for sale by retail to persons carried on an aircraft

Qualifying aircraft

7.1 The supplies of stores and fuel to a qualifying aircraft and the supply of goods for use as merchandise for sale by retail to persons carried on a qualifying aircraft are zero-rated under section 21(6) of the GST Act.

Non-international aircraft

7.2 Zero-rating of the above supplies also applies to non-international aircrafts (please refer to paragraph 3.2 for the definition) under section 21(6AA)(b) of the GST Act, to the extent that the supplies are specifically attributable to any international flight made by the non-international aircraft. This change recognizes that consumption of these supplies takes place outside Singapore.

Example 2:

You supplied fuel to a helicopter that is a non-international aircraft for GST purposes. The fuel is used on a sightseeing tour outside Singapore.

You can zero-rate your supply of fuel under section 21(6AA)(b) as the supply is specifically attributable to an international flight undertaken by the helicopter.

7.3 Documentary requirements

7.3.1 To enjoy the zero-rating relief, you must maintain the following documents:

For supplies made to a qualifying aircraft	For supplies made to a non-international aircraft
(i) Existing commercial transaction documents, e.g. purchase order, contract, invoices, evidence of payment received etc. (ii) The delivery order to your customer stating that the stores, fuel or goods used as merchandise for sale by retail to persons carried on an aircraft are for use on a qualifying aircraft. Your delivery order must be duly endorsed by your customer (name, designation, signature and company stamp where applicable)	(i) Existing commercial transaction documents, e.g. purchase order, contract, invoices, evidence of payment received etc. (ii) A written declaration from the aircraft user/customer of the nature of the voyage. The written declaration may be incorporated into your customer's purchase order or written instruction to you or your delivery note that is duly endorsed by your customer.

	(iii) Flight plan filed (where obtainable) to ensure that the voyage is international in nature.
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7.3.2 If you are unable to obtain the documents required above or have reason to believe that the information provided by the aircraft user/customer is not correct, you should standard-rate your supply.

8 Zero-rating the supply of handling services and handling and storage services of goods carried in an aircraft

Qualifying aircraft

8.1 Services supplied within any free trade zone or a designated airport⁸ for the handling of a qualifying aircraft and the handling or storage of goods carried in a qualifying aircraft is zero-rated under section 21(3)(l) of the GST Act and Third Schedule to the GST (International Services) Order.

Non-international aircraft

8.2 Zero-rating of the above supplies also applies to non-international aircrafts under section 21(6AA)(a) of the GST Act and Tenth Schedule to the GST (International Services) Order, to the extent that the supplies are specifically attributable to any international flight made by the non-international aircraft.

8.3 For example, the fees charged by the airport operator to an incoming aircraft from a destination outside Singapore for landing and parking can be specifically attributed to the international flight undertaken by the aircraft. Hence, the fees can be zero-rated under section 21(6AA)(a).

8.4 Documentary requirements

8.4.1 To enjoy the zero-rating relief, the Comptroller will rely on your existing commercial transaction documents. In addition, for your supply of services made to a non-international aircraft, you should maintain the same documents specified in paragraph 7.3.1.

⁸ Designated airports refer to 'Changi Airport', 'Paya Lebar Airport', 'Seletar Airport' and 'Tengah Air Base'. You may also refer to Paragraph 3(c) of the Third Schedule to the GST (International Services) Order for more information.

9 Approved Import GST Suspension Scheme

9.1 The Approved Import GST Suspension Scheme (AISS) was introduced to alleviate the cash flow of businesses in the aerospace industry.

9.2 Under the scheme, qualifying businesses in the aerospace industry can enjoy the following import GST suspension benefits:

- Import own goods into Singapore in the course of furtherance of business
- Import goods belonging to overseas principal as a section 33(2) or 33A agent. The overseas principal must not be GST-registered or if it is GST-registered, the registration is as a pay-only person under the Overseas Vendor Registration (OVR) regime⁹;
- Import qualifying aircraft parts belonging to local or overseas persons;
- Remove qualifying aircraft parts from the Airport Logistics Park of Singapore (ALPS) or other Free Trade Zones (FTZ)
- Remove qualifying aircraft parts from ALPS/FTZ as recipient for the purpose of making taxable supplies

9.3 For more information on the AISS, please refer to the e-Tax Guide “GST: Approved Import GST Suspension Scheme (AISS)”.

10 Procurement of services from overseas suppliers and import of low-value goods

10.1 From 1 Jan 2020, if you procure services from overseas suppliers (“imported services”) and you are not entitled to full input tax credit or belong to a GST group that is not entitled to full input tax credit, you may be subject to reverse charge.

10.2 Under reverse charge, you have to account for GST on all imported services as if you are the supplier, except for certain services which are specifically excluded from the scope of reverse charge. You will be entitled to claim the corresponding GST as your input tax, subject to the normal input tax recovery rules.

10.3 From 1 Jan 2023, reverse charge will also apply to the purchase of imported low-value goods (“LVG”). The requirement to perform reverse charge applies to all purchases of LVG (except those directly attributable to taxable supplies) and includes LVG purchased from local and overseas suppliers, electronic

⁹ With the introduction of the OVR regime with effect from 1 Jan 2020 and extension of the regime from 1 Jan 2023, overseas suppliers supplying remote services and/or low-value goods to non-GST registered customers in Singapore may be required to register for GST. If your overseas principal also supplies remote services and/or low-value goods, it may need to register for GST under the OVR rules. For more information, please refer to the e-Tax Guides: “GST: Taxing imported remote services by way of the overseas vendor registration regime” and “GST: Taxing imported low-value goods by way of the overseas vendor registration regime”.

marketplaces or redeliverers, regardless of whether they are GST-registered or not.

10.4 For more information, please refer to the e-Tax Guide “GST: Reverse Charge”.

11 Contact Information

11.1 For enquiries on this e-Tax Guide, please contact the Goods and Services Tax Division at www.iras.gov.sg (select “Contact Us”).

12 Updates and Amendments

	Date of amendment	Amendments made
1	23 Jun 2015	<ul style="list-style-type: none"> Revised paragraph 7.7.2
2	1 Jun 2016	<p><u>Previous version</u></p> <ul style="list-style-type: none"> Removed paragraph 3 on budget changes information Removed paragraph 7 on AISS Removed Appendix 1 on summary of budget changes <p><u>Current version</u></p> <ul style="list-style-type: none"> Revised paragraph 3.1 on definition of qualifying aircraft Added paragraph 3.2 on definition of non-international aircraft Added paragraph 4.2 on documentary requirements Revised paragraph 4.5 to include Certificate of Conformity (COC) Added paragraph 4.6 on documentary requirements Added paragraph 5.4.4 on documentary requirements Revised paragraph 5.5.2 to clarify the conditions Added paragraph 7.2 on supplies made to non-international aircraft Added paragraph 7.3 on documentary requirements Added paragraph 8 on supply of handling services and handling and storage services of goods carried in an aircraft Added paragraph 9 on AISS Editorial changes
3	19 Jun 2017	<ul style="list-style-type: none"> Added paragraph 5.5.2 to clarify on the scope of aircraft repair and maintenance that qualifies for zero-rating under section 21(3)(p) Editorial changes made to paragraphs 5.5.3 to 5.5.4
4	30 Oct 2019	<ul style="list-style-type: none"> Amended paragraph 9.2 and added footnote 8 to include an overseas principal who is registered for GST under the OVR regime as a pay-only person Added paragraph 10 on applying reverse charge on imported services
4	09 Nov 2020	<ul style="list-style-type: none"> Added footnotes in paragraph 4.5 to clarify on the issuance of Certificate of Conformity

5	29 Aug 2022	<ul style="list-style-type: none">• Updated footnote 9 on extended scope of the Overseas Vendor Registration (OVR) regime• Added paragraph 10.3 on applying reverse charge to imports of low-value goods• Editorial changes
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