



Air Courier Webinar

Extended Overseas Vendor Registration Regime

Agenda

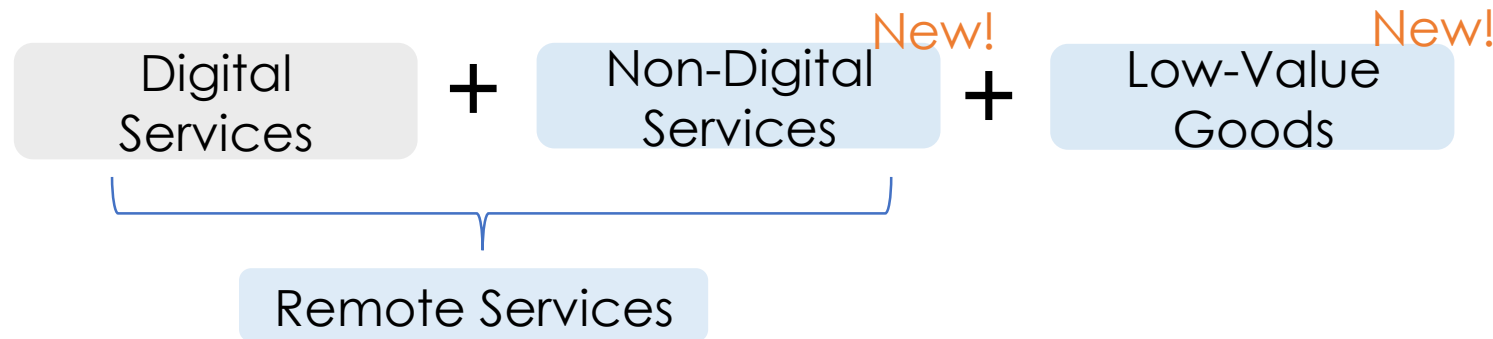
1. Scope of the extended OVR Regime
2. What are imported Low Value Goods (LVG)?
3. How does this impact you as an air courier?
4. What happens if Double Taxation Occurs?
5. Best practices when handling import clearance for LVG
6. Declaring Permits/Advance Manifests
7. Educating your customers on potential scams



Scope of the extended OVR Regime

Scope of Extended OVR Regime

- From 1 Jan 2023, the Overseas Vendor Registration ("OVR") regime will be extended to:
 - a. Business-to-Consumer ("B2C")* sales of goods imported via air or post with value not exceeding \$400 ("Low-Value Goods") and;
 - b. Business-to-Consumer ("B2C") imported non-digital services.
- Digital services which are subject to GST under the OVR regime with effect from 1 Jan 2020 will continue to be taxable under the extended OVR regime. That is, from 1 Jan 2023, all B2C supplies of imported remote services, whether digital or non-digital, will be taxed.



**Business-to-Consumer ("B2C") refers to transactions made by a GST-registered person, to a non-GST registered customer, which includes non-GST registered individuals and businesses.*

Extended OVR Regime – What does this mean?

- The import relief threshold of \$400 remains to facilitate the clearance of goods via air or post. You do not have to declare payment permits for such consignments with CIF value \leq \$400.

How will GST on LVG be collected?

- Overseas Vendors making B2C supplies of low-value goods (LVG) to non-GST registered customers in Singapore, that meet the registration thresholds*, will need to register for GST.
- Once GST registered, the Overseas Vendors will **charge GST** on supplies of LVG imported via air or post at the **point of sale** to:
 - a. Non-GST registered customers; and
 - b. GST-registered businesses purchasing for non-business use.

What is your role as air courier? **NEW!**

- Check whether GST has been collected on LVG by a GST-registered vendor, when clearing the goods at the **point of importation**. If so, you should declare a **non-payment permit** to make sure that import GST is not paid again to Singapore Customs.

*if the company's turnover and value of B2C supplies of LVG and remote services to Singapore for a 12 month period exceed S\$1 million and S\$100,000 respectively



What are LVG?

What are LVG?

- Definition of Low-Value Goods

LVG is defined as goods which at the point of sale:

- a) are not dutiable goods, or are dutiable goods, but payment of the customs duty or excise duty chargeable on the goods is **waived under section 11** of the Customs Act;*
- b) are not exempt from GST;*
- c) are **located outside Singapore** and are to be **delivered to Singapore via air or post**; and*
- d) have a value not exceeding the GST import relief threshold of S\$400 (hereinafter referred to as the “**entry value threshold**”).*

What are LVG?

Entry Value Threshold

- To determine if the goods fall within the definition of LVG, the **sales value** of the goods should be used to determine if the value of the goods falls within the entry value threshold of S\$400.

Sales Value

- Sales value refers to the **selling price** of the goods, which is the amount of consideration received or receivable for the supply but **excluding** any amounts charged for:
 - (i) **Transportation and insurance costs** (i.e., fees charged to customer for transportation and insurance) for transporting the goods from overseas to the place of delivery in Singapore;
 - (ii) Any GST chargeable on the supply of LVG; and
 - (iii) Any duties payable to Singapore Customs.

What are LVG?

- The OVR vendor will use the sales value to determine whether the sale is a supply of LVG (based on the entry level threshold) and whether GST ought to be accounted.
- To compute the GST amount to be accounted, the OVR vendor should use the value of a supply of LVG instead.

Value of Supply

- GST is charged based on the value of supply at the time of supply.
- The value of supply of an LVG would include amounts paid by the customer for related services such as transportation and insurance.

What are LVG?

- Ms. Tan places an order for a dress from a GST registered overseas Supplier A, an online fashion retailer, and provides her Singapore home address as the delivery address.
- The dress is listed for sale at S\$420 (before GST, if applicable), which included a separate and explicit charge of transportation and insurance fees of S\$25.
- To determine whether the supply of the dress to Ms. Tan falls within the entry value threshold (whether it is a LVG), Supplier A is required to exclude the transportation and insurance fees charged to the customer. Thus, the sales value of the dress would be S\$395 and it is a LVG. Hence, Supplier A needs to charge GST on the sale.
- The value of supply of the dress is S\$420. The GST will be 8%* of the value of supply, which is S\$33.60. Supplier A collects a total monetary consideration of S\$453.60 from the customer, being the summation of the value of supply and GST amount.

*GST will increase to 8% from 1 Jan 2023

What are LVG?

Determining the Entry Value Threshold for supplies of Multiple Goods

- For sale of multiple goods to a non-GST registered customer, OVR vendor may bundle and ship the goods in a single consignment or as individual consignments.
- Regardless of the way the goods are bundled for shipment, the entry value threshold should apply to each item of the goods in order to determine whether the item is an LVG*.



A:\$150



B: \$150



C:
\$450



Single
consignment of
\$750



(3) GST
collected at
Customs
border only on
Item C since its
CIF > \$400

(1) At the point of sale,
vendor collects GST on
Items A and B

(2) Vendor ships the 3
items as one single
consignment

Exception: Overseas Vendors may elect to i) apply the entry value threshold on a per consignment basis (i.e. charge GST where total CIF value of a single consignment does not exceed \$400) or ii) determine whether the item is an LVG based on import value of the item (i.e., CIF value), instead of sale value.

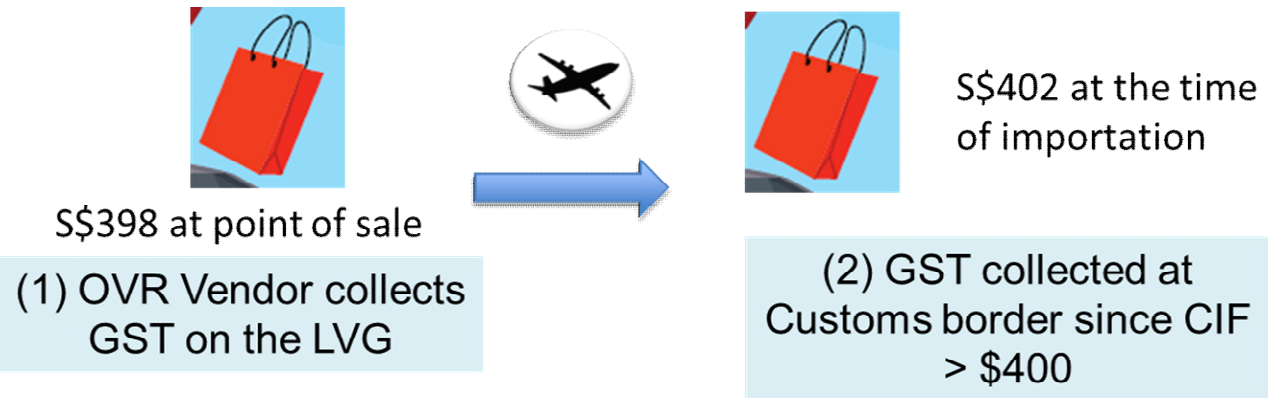


How does this impact
you as an Air Courier?

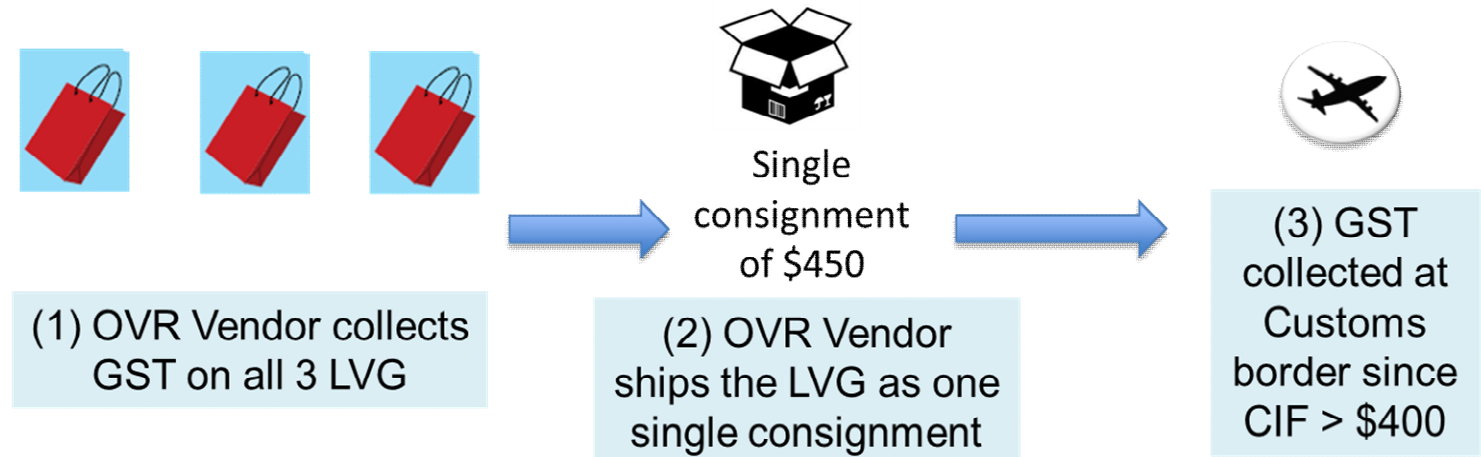
Potential Incidences of Double Taxation

GST may be collected twice, first by OVR Vendors and again at Customs border, under the following situations:

Where the exchange rate applied by the supplier at the point of sale is different from the exchange rate applied by Customs, double taxation may occur



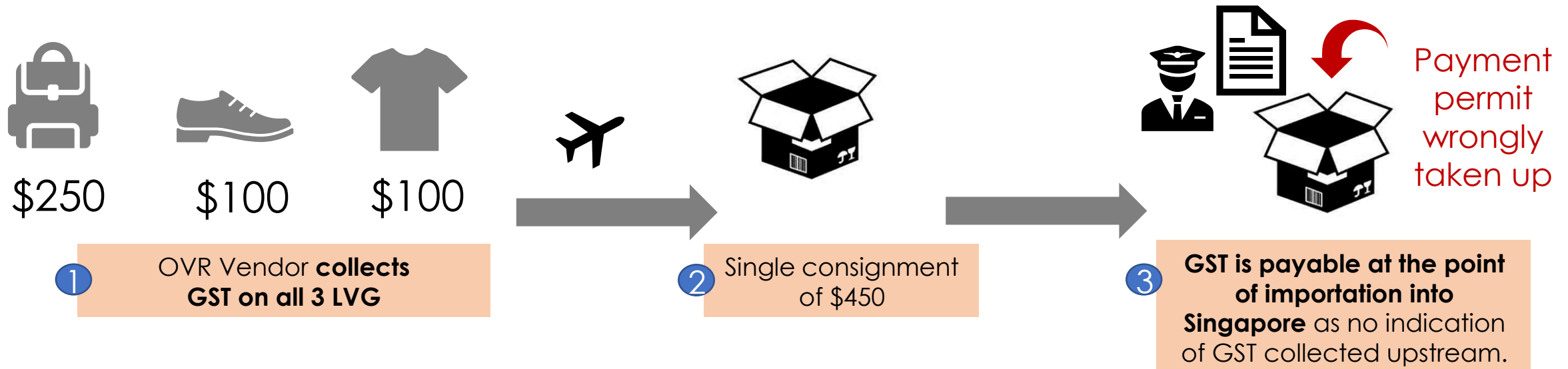
Where multiple LVG could be shipped as a single consignment with a total CIF value above \$400



Preventing Double Taxation

It is important for:

- OVR vendors to pass down the **2 pieces of relevant GST information** through the logistics chain:
 - (i) GST registration number of the OVR vendor
 - (ii) The amount of GST paid or an indication that GST has been charged on each item of goods (henceforth referred to as “GST paid indicator”)
- Transporters, like yourself, to check whether the 2 pieces of GST information have been received and not declare import GST on OVR shipment.
- Otherwise, double taxation will arise, i.e., the LVG which had been subject to GST at the point of sale would also be subject to GST at the point of importation.



Impact to Air Couriers - Overview

	Current		From 1 Jan 2023
Imports ≤ S\$400 via air & post [^]	No permit declaration needed for non-controlled, non-dutiable goods	No change →	No permit declaration needed for non-controlled, non-dutiable goods
Imports > \$400 via air or post [^]	To declare GST payment permit for all imports	New →	<ul style="list-style-type: none"> To declare GST payment permit for all imports except the following To declare non payment permits where relevant GST information* indicates that GST has been collected
Imports via land or sea	To declare GST payment permit for all imports	New →	<ul style="list-style-type: none"> To declare GST payment permits for all imports except the following To declare non payment permits where relevant GST Information* indicates that GST has been collected[#]

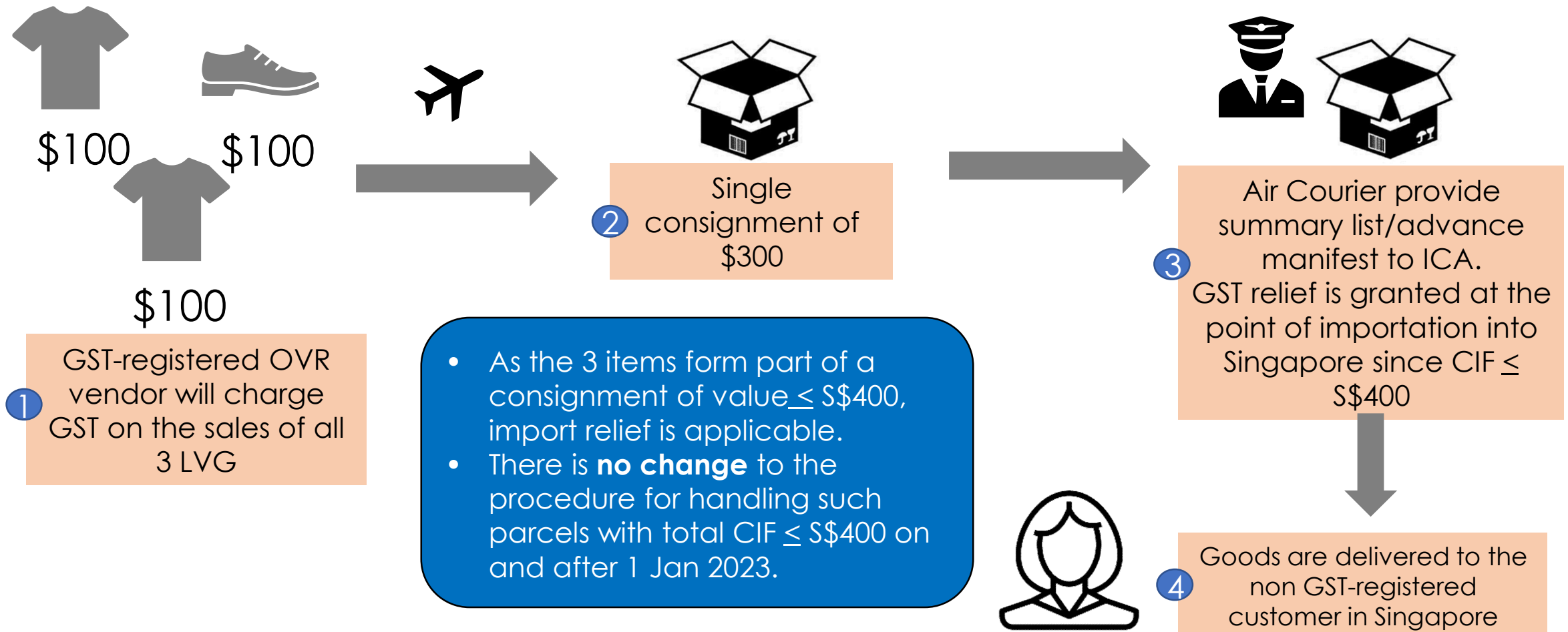
*GST Registration Number and GST paid Indicator

[#]Some OVR vendors may seek approval to charge GST on goods not exceeding S\$400 imported via sea and land. In such cases, GST will be charged on LVG by such approved OVR vendors, regardless of the mode of shipment. Hence, GST should not be paid again at the point of importation.

[^]For non-controlled items imported via post, Customs permits are not applicable.

Same Procedure for imported goods (via air) with total CIF \leq S\$400

GST relief applies for goods imported via air or post if the total CIF of each consignment does not exceed S\$400.



New Procedure for imported goods (via air) with total CIF >S\$400



\$250



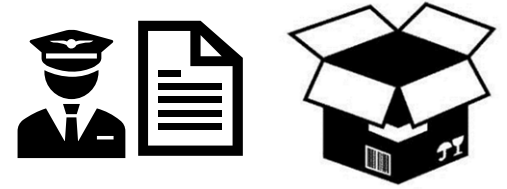
\$100



\$100



Air Courier transports the single consignment of \$450



1

OVR Vendor **collects** GST on all 3 LVG

2

Air Courier transports the single consignment of \$450

3

- **Air Courier/Declaring Agent** checks commercial/shipping documents/ summary listing to see if OVR vendor has indicated its GST registration number and that GST is collected upstream on each item.
- If so, he takes up **non-payment permit** at the point of importation into Singapore.
- If not available for **any** item(s), he takes up **payment permit for that item(s)** at the point of importation into Singapore.
- He can take up a non-payment permit for the remaining item(s) where the indicators are present.

A GST-registered **OVR vendor** must charge GST on its sale of LVG, if its customer is not GST registered.



4

Goods are delivered to the non GST-registered customer in Singapore

What to look out for when total CIF of parcel is >S\$400?

If total CIF of parcel is > S\$400, to check whether both pieces of relevant GST information (i.e., **GST registration number of the OVR vendor and GST paid indicator**) is presented for items in the consignment in:

- Commercial documents e.g. invoice, packing list;
- Shipping documents e.g. cargo manifest or manifest listing prepared by shipper/OVR vendor;
- Email from OVR vendor; or
- Printouts from the system if OVR vendor transmits the GST info via EDI to the transporter

Take up a non-payment permit so that you **DO NOT** pay import GST if there is GSTN and GST paid on each item in the above documents.

The above documents showing the OVR vendor's GSTN and the GST amount charged/GST-paid indicator should be provided to ICA upon request when clearing goods at the checkpoints. You should also keep such documents as records for a period of 5 years.

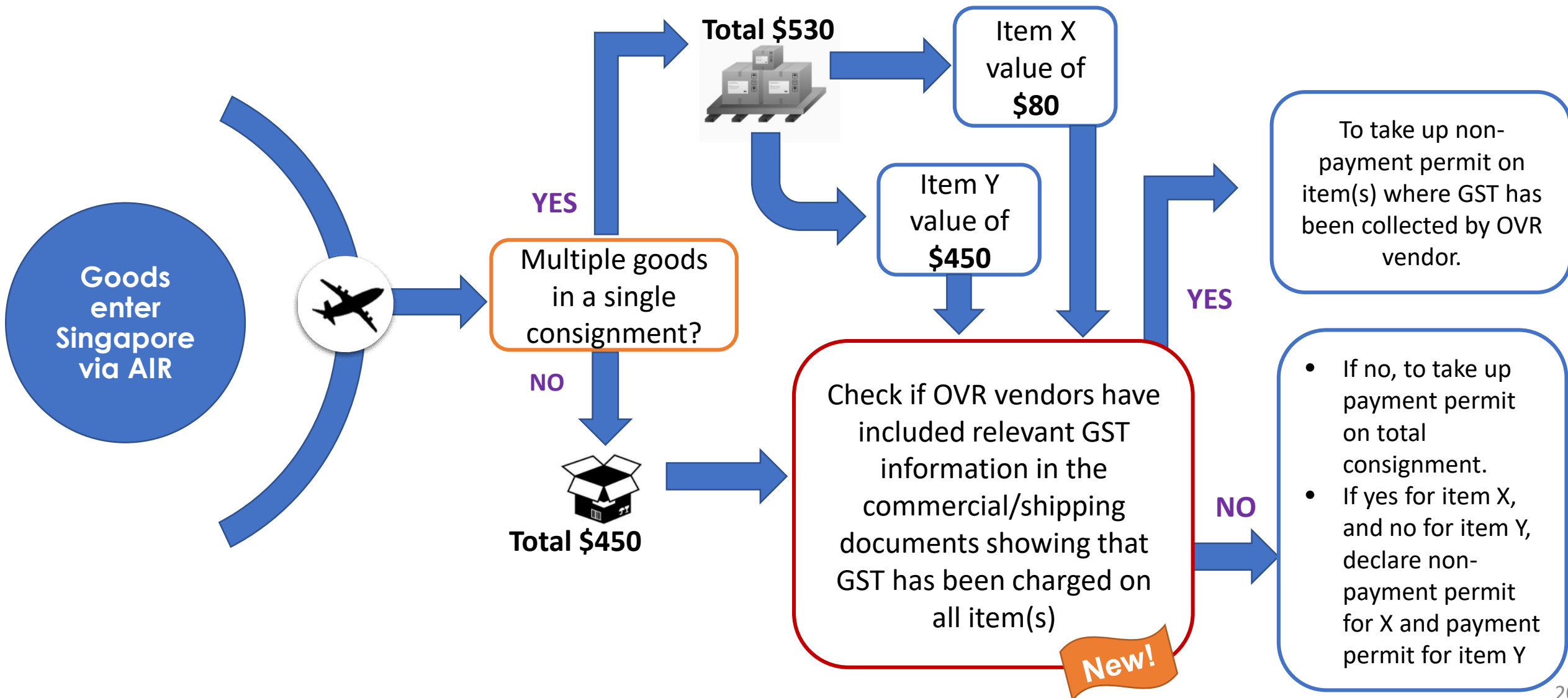
What to look out for when total CIF of parcel is >\$400?

Pay import GST if the documents in the previous slide:

- i. Does not indicate GSTN and no information on whether GST paid or;
- ii. Indicates the GSTN but there is no information on GST paid for items
- iii. Indicates information on GST paid but there is no GSTN.
- iv. indicates GSTN and that GST is paid, but there is **no information that GST is paid on which items** in the parcel, where parcel contains multiple items.



IMPACT TO AIR COURIERS: IMPORTS > S\$400 VIA AIR



What to look out for when total CIF of parcel is >S\$400?

GST Reg No. and GST-paid indicator stated for all items

OVR GST registration no: M123456789						
Item	Country of Origin	HS Code	Unit Value	Quantity	GST Paid Yes or No	Value
Handbag	IT	420221	SGD 150	3	Y	SGD 450
Jacket	ES	420310	SGD 350	1	Y	SGD 350
TOTAL CIF VALUE: SGD 800						

- Declare non-payment permit for entire consignment

What to look out for when total CIF of parcel is >S\$400?

GST Registration Number stated & GST-paid indicator stated for some item(s)

OVR GST registration no: M123456789

Item	Country of Origin	HS Code	Unit Value	Quantity	GST Paid Yes or No	Value
Handbag	IT	420221	SGD 150	1	Y	SGD 150
Watch	CH	910219	SGD 450	1	N	SGD 450

TOTAL CIF VALUE: SGD 600

- GST-paid indicator for handbag → declare non-payment permit as GST on handbag (LVG) has been collected at the point of sale.
- No GST -paid indicator for watch → declare payment permit and pay GST to Customs.

- OVR vendors have been advised not to mix LVG and non-LVG in same shipment / invoice to minimize errors in permit declarations
- Transporters may remind your overseas counterparts and vendors on the above.

What to look out for when total CIF of parcel is >S\$400?

No GST Registration Number or GST-paid indicator

Item	Country of Origin	HS Code	Unit Value	Quantity		Value
Handbag	IT	420221	SGD 150	3		SGD 450
Jacket	ES	420310	SGD 350	1		SGD 350
TOTAL CIF VALUE: SGD 800						

- Declare import payment permit for entire consignment

What to look out for when total CIF of parcel is >S\$400?

Missing GST information: Either no GST paid indicator, or no GST registration number

OVR GST registration no: M123456789						
Item	Country of Origin	HS Code	Unit Value	Quantity	GST Paid Yes or No	Value
Handbag	IT	420221	SGD 150	3	-	SGD 450
Jacket	ES	420310	SGD 350	1	-	SGD 350
TOTAL CIF VALUE: SGD 800						

Item	Country of Origin	HS Code	Unit Value	Quantity	GST Paid Yes or No	Value
Handbag	IT	420221	SGD 150	3	Y	SGD 450
Jacket	ES	420310	SGD 350	1	Y	SGD 350
TOTAL CIF VALUE: SGD 800						

- Declare import payment permit for entire consignment in both scenarios

What to look out for when total CIF of parcel is >S\$400?

GST Reg No. stated but no information that GST was paid on which items

OVR GST registration no: M123456789			GST-paid			
Item	Country of Origin	HS Code	Unit Value		Quantity	Value
Handbag	IT	420221	SGD	440	1	SGD 440
Jacket	ES	420310	SGD	410	1	SGD 410
TOTAL CIF VALUE: SGD						850

- In this case, it is not clear whether GST was collected on both items or only 1 item at the point of sale.
- You may wish to check with the overseas vendor on which item is GST paid.
- If not able to confirm, declare payment permit for entire consignment



What to look out for when total CIF of parcel is >S\$400?

Consignment consisting of multiple LVG items from different suppliers

GST Registration Number & GST-paid indicator stated for all item(s)

Item	OVR vendor GSTN	HS Code	Unit Value	Quantity	GST Paid Yes or No	Value
Handbag	M123456789	420221	SGD 150	1	Y	SGD 150
Watch	M987654321	910219	SGD 200	1	Y	SGD 450
TOTAL CIF VALUE: SGD 600						

*Assume GST info passed down to you in this manner

As the GST Registration Number & GST-paid indicator stated for all items in this example, you should declare non-payment permit for each LVG on a separate line, stating the GST registration number of each supplier.

However, if the information is not complete and you are not able to confirm that GST has been paid for the items, to declare payment permit for entire consignment.

For example, if one of the supplier is GST-registered (GST Registration No. and GST-paid indicator provided) and the other is not, to declare payment permit for the item shipped by the non GST-registered supplier

What to look out for when total CIF of parcel is >\$400?

Parcel contains both LVG and non-LVG

The parcel contains multiple items. The commercial/shipping documents contains GSTN and there is **information that GST is paid on the LVGs** in the parcel.

If CIF per item is available

- You may use the CIF value for permit declarations.

If CIF per item is not available

- Only the total value of insurance and freight is made available to you.
- For this scenario, you will need to compute and pay import GST on the CIF of the items which are non-LVG. You may apportion the value of transportation and insurance to the non-LVG item by applying a suitable proxy and pay import GST accordingly.

What you should do now

- Communicate with your counterparties or overseas suppliers on the new requirements i.e. the need for them to indicate the relevant GST information in the commercial/shipping documents for [accurate declaration of information in customs permits, Advanced Manifests or hardcopy summary listing, where applicable](#). This will help to avoid double taxation.
- Find out from the overseas suppliers [how the relevant GST information would be transmitted to you](#) (e.g. through invoice, manifest listing or EDI). This is so that you are aware where to obtain the 2 pieces of GST information and declare the correct permits.
- Ensure that your processes/system able to cater for the relevant checks required
- Ensure that the information transmitted to you also include the relevant GST information (where applicable) and that you [input the information into your system](#)
- Provide training to your staff on when and how to declare non-payment permits



What happens if
Double Taxation
occurs?

What happens if Double Taxation occurs?

Default rule

Customer seeks
refund from OVR
vendor

Transporter assist
customer to
apply for refund
from Customs

Transporter
submit
documents to
Customs

What happens if Double Taxation occurs?

Refund of GST by OVR Vendor

- You should direct the customer to [seek a refund of GST from the OVR vendor](#) by default.
- OVR vendor must provide a refund if the customer is able to provide [evidence](#)* to show that import GST was paid to Singapore Customs.
 1. [Tax invoice or permit notification issued by the air express couriers;](#)
 2. [Import permit; or](#)
 3. [GST payment receipt issued by transporter.](#)
- You can recommend that the customer [maintain a list of supporting documents](#) (in the event of double taxation) such as:
 - Commercial invoice or any other supporting document (e.g., email correspondence from supplier, order form etc.) to show that the OVR vendor has charged GST at the point of sale of the LVG
 - Shipping document for the importation of LVG (e.g. Delivery/Consignment Note)
 - Evidence of payment in relation to commercial invoice, e.g. credit card statement
- Once a refund is granted, the OVR vendor can claim a refund from IRAS by [filing it in the next GST return](#).



Best practices when handling import clearance for LVG

Looking out for non-LVG items

Based on the invoice shown below, you noticed that one of the items may not be a LVG.

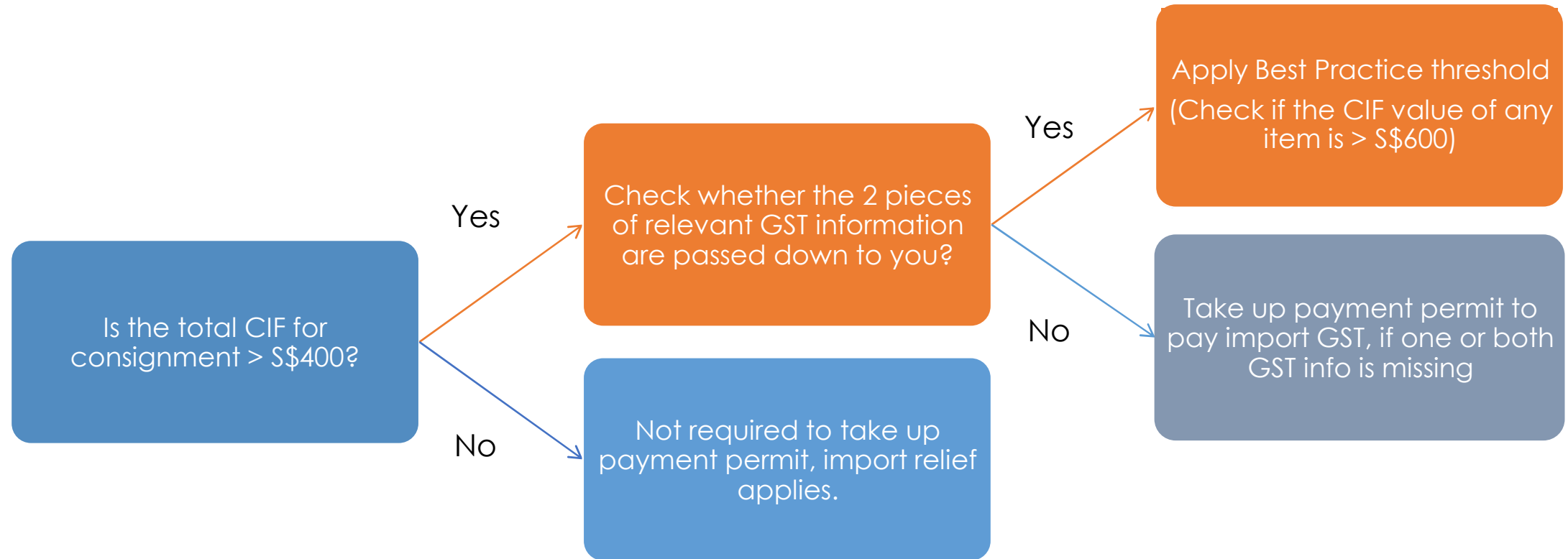
Do you:

- declare non-payment permit because there is GST registration number and GST paid indicator or;
- declare payment permit for handbag because it is unlikely to be LVG?

OVR GST registration no: M123456789					
Item	Country of Origin	HS Code	Quantity	GST Paid Yes or No	CIF value
Handbag	IT	420221	1	Y	SGD 650
Jacket	ES	420310	1	Y	SGD 350
Total CIF value					SGD 1,000

Is the handbag a non-LVG?
Is there an error?

Applying the Best Practices Guidelines (Import via air)




Best Practices Guidelines

- GST on non-LVG should not be collected by OVR Vendors at the point of sale. Instead, import GST remains payable to Singapore Customs via payment permits.
- The 2 pieces of GST information may also be passed down and used wrongly.
- Reliance on the 2 pieces of GST information that may have been passed down in error to you may lead you to declare non-payment permits for such non-LVG incorrectly.
- Hence, IRAS and Customs recommend the use of best practice threshold which will serve as a “red flag” that the 2 pieces of GST information may have been passed down by the OVR vendor in error.

Best Practices Threshold

- To help you identify non-LVG items in a consignment exceeding S\$400 where the 2 pieces of relevant GST Information are present but may have been erroneously passed down to you, we suggest that you perform the following checks:

-  Check if the **CIF value of any item is >S\$600 (Best Practice Threshold)**.
 - If the CIF value of item is \leq S\$600, to declare non-payment permits unless there is indication that the item is a non-LVG¹.
 - If CIF value of item is $>$ S\$600, to declare a payment permit unless you have information that the item is actually a LVG².
- ii. If only the **total CIF value** of the consignment is available and not a breakdown by item, you may compute a total CIF threshold based on the number of items in the consignment (see example in slide 38).

¹ For example, you can see from the invoice that the item is a non-LVG because the sale is transacted in SGD and the SGD sales value per item $>$ \$400 + GST.

²Such information may include (i)an invoice showing that sales value per item excluding GST is $<$ S\$400, (ii) shipping documents showing I&F exceed \$200 such that the sales value can be inferred to be less than \$400 or (iii) you have checked with the OVR vendor or the importer and obtained confirmation that the item is an LVG and GST has been paid to the OVR vendor.

Why Apply the Best Practices?

- i. Generally, where the value of imports fall below S\$600, it is likely that the 2 pieces of GST information relate to genuine LVG. Hence, the likelihood of you making incorrect permit declarations should be lower.
- ii. The Best Practices threshold is a guideline that IRAS and Customs recommend transporters to adopt to flag out imports where you should take a second look before declaring non-payment permits.
- iii. By following the guidelines and the fact that these goods are most likely LVG, it will limit your risk of having to rectify for errors and pay import GST subsequently for non-payment permits wrongly taken up.

Application – Example 1

- As only the total CIF value is available, you will need to compute the total CIF threshold based on \$600 multiplied by 2 items, which is **\$1,200**.
- Since the actual total CIF value of S\$900 \leq than S\$1,200, you may declare a **non-payment permit for entire consignment** if there is no information that any item is non-LVG.

OVR GST registration no: M123456789

Item	Country of Origin	HS Code	Quantity	GST Paid Yes or No
Handbag	IT	420221	1	Y
Jacket	ES	420310	1	Y
Total CIF value				SGD 900

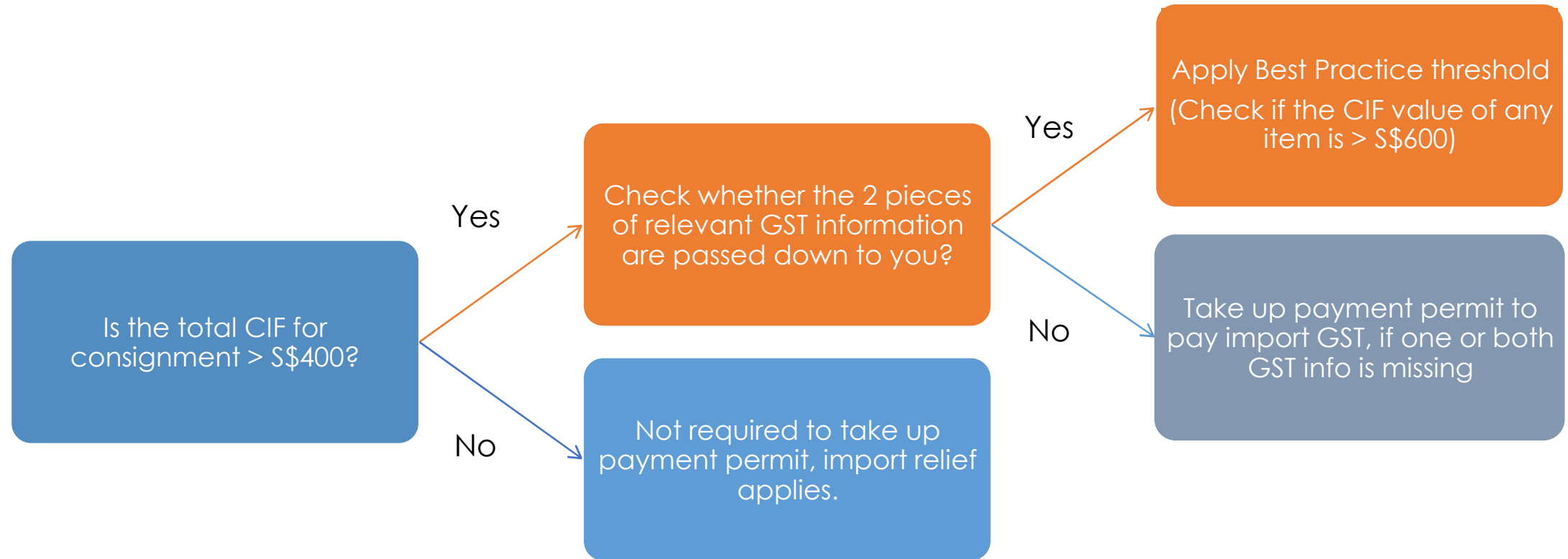
Application – Example 2

- Although GST registration number is indicated, the GST paid indicator is not available. As both pieces of relevant GST information are not provided, best practices thresholds not applicable.
- To declare [payment permit for the entire consignment](#) since import relief does not apply (i.e., total CIF for consignment > S\$400).

OVR GST registration no: M123456789				
Item	Country of Origin	HS Code	Quantity	CIF value (SGD)
Handbag	IT	420221	1	SGD 550
Jacket	ES	420310	1	SGD 350
Total CIF value				SGD 900

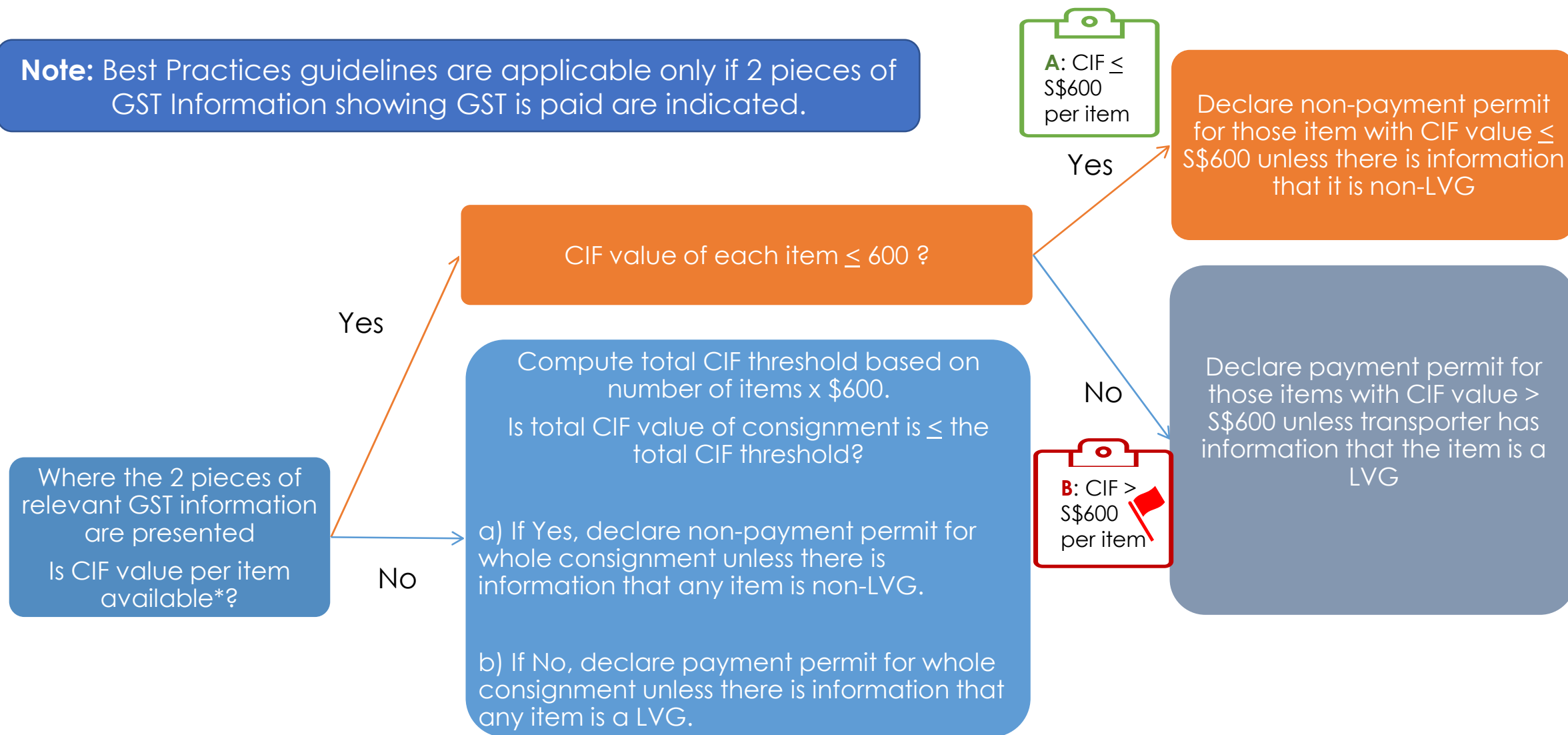
There is no
GST paid
indicator.

Applying the Best Practices Guidelines (Import via air)



Best Practice Thresholds

Note: Best Practices guidelines are applicable only if 2 pieces of GST Information showing GST is paid are indicated.



*if you only have the sale value per item available to you, you are to impute the CIF value per item by including the I&F.



Declaring Permits/Advance Manifests

TradeNet Permit Declaration for LVG New!

For the importation of LVG imported via air, you are required to declare the following fields in the INP(APS) permit application if the total value of the consignment has a CIF value above \$400 (e.g 3 x \$150 LVG)

S/N	Permit Field	Input Value
1	Message Type	In-Non-Payment (INP)
2	Declaration Type	Approved Premises/Schemes (APS)
3	Place of Receipt Code	OVR
4	CA/SC Product Code	OVR
5	CA/SC Code 1	OVR GSTN (e.g. XXXXXXXXXXXXX)

Declared at
Line Item level

Import Procedure for LVG supplied by OVR vendors (Import via air/ post and GST paid at the point of sale)

Scenario	Total CIF Value of consignment	Permit Requirement	GST Payable
LVG supplied by OVR Vendor (Non-dutiable, non-controlled)	≤S\$400 (Delivery by air freight)	No. Air couriers to use the advance manifest or hardcopy summary listing for import clearance.	No
	>S\$400 (e.g 3 x \$150 LVG)	Yes. In-Non-Payment (Approved Premises/Schemes) permit	No
LVG supplied by OVR Vendor (Non-dutiable, controlled)	≤S\$400 (Delivery by air freight)	Yes. In-Non-Payment (Approved Premises/Schemes) permit	No
	>S\$400 (e.g 3 x \$150 LVG)	Yes. In-Non-Payment (Approved Premises/Schemes) permit	No

Import Procedure for goods supplied by non-OVR vendor

(Import via air/ post and GST paid at the point of sale)

Note: Similar to existing requirements.

Scenario	Total CIF Value of consignment	Permit Requirement	GST Payable
Goods supplied by non-OVR Vendors (Non-dutiable, non-controlled)	≤\$400 (Delivery by air freight)	No. Air couriers to use the advance manifest or hardcopy summary listing for import clearance.	No
	>\$400 (e.g 3 x \$150 LVG)	Yes. In-Payment (GST including Duty exemption) permit	Yes
Goods supplied by non-OVR Vendors (Non-dutiable, controlled)	≤\$400 (Delivery by air freight)	Yes. In-Non-Payment (GST Relief and/or duty exemption) permit	No
	>\$400 (e.g 3 x \$150 LVG)	Yes. In-Payment (GST including Duty exemption) permit	Yes

In summary: Permit requirements for air consignments

CIF < or = S\$400

As per current procedures, import permit is not required if the goods are non-controlled and non-dutiable (even if the goods were supplied by an OVR vendor)

CIF > S\$400

(e.g 3 x \$150 LVG)

To obtain an In-Non-Payment (APS) permit if the goods were supplied by an OVR vendor and GST was collected at point of sale. GST information is also available during declaration.

What to declare in advance manifest

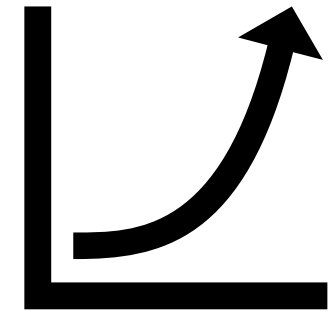
	Fields
1.	Transporter Name
2.	Transporter UEN
3.	Import Clearance Date
4.	Tracking No./HAWB/Reference No.
5.	Outer Packing No.
6.	Supplier Name
7.	Supplier Address
8.	Supplier GSTN
9.	Consignee Name
10.	Consignee Address
11.	Consignee Postcode
12.	Consignee Tel
13.	Consignee Email
14.	Description
15.	Item CIF Value (SGD)
16.	Total CIF Value Under Same Tracking No./HAWB/ Reference No. (SGD)
17.	Country of Origin
18.	Port of Loading



Educating your customers on scams

Potential scams

- In recent years, there have been increasing number of scam cases.
- With the implementation of the extended LVG/OVR regime, scammers might take this opportunity to defraud your customers



Scams misleading consumers to provide personal information (e.g. credit card number, NRIC number) to pay for the import GST before goods can be cleared

Scams misleading consumers to click on links to obtain GST refunds sent via email, sms, etc

Frauds involving purported transporters collecting GST on imports from consumers and siphoning off the money

Potential scams

- You may help by educating your customers by:
 - Publishing warnings against common scams on your website
 - Stating the official method of payment collection prominently on your website/invoice
 - Let customers know that you do not request for personal or banking information such as customer's full name, ID number, home address, and credit card details via SMS/Whatsapp/Telegram, and state so in your website or at other appropriate places

E.g. Payment to our company can only be made via Paynow to (UEN number) or bank transfer to (bank account number)

Additional Resources

- For more information on the OVR regime for LVG and remote services, you may refer to our webpages and e-Tax guides available at the following links below:

Webpages

[GST on Imported Services](#)

[GST on Imports of Low-Value Goods](#)

[Application to charge GST on LVG imported via sea/ land](#)

e-Tax Guides

[Taxing imported remote services by way of the overseas vendor registration regime](#)

[Taxing imported low-value goods by way of the overseas vendor registration regime](#)

- For further enquiries to IRAS, please email us at GST@iras.gov.sg.
- For further enquiries on permit declaration or Customs-related matters, please email Customs at customs_documentation@customs.gov.sg.

www.iras.gov.sg



The information presented in the slides aims to provide a better general understanding of taxpayers' tax obligations and is not intended to comprehensively address all possible tax issues that may arise. This information is correct as at the date of presentation. While every effort has been made to ensure that this information is consistent with existing law and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.