



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# IRAS e-Tax Guide

GST: Exhibition, Convention and Ancillary  
Services  
(Fifth Edition)



Published by  
Inland Revenue Authority of Singapore

Published on 30 Jan 2026

First Edition on 3 Dec 2018  
Second Edition on 30 Sep 2019  
Third Edition on 1 Jan 2023  
Fourth Edition on 1 Jan 2024

Disclaimers: IRAS shall not be responsible or held accountable in any way for any damage, loss or expense whatsoever, arising directly or indirectly from any inaccuracy or incompleteness in the Contents of this e-Tax Guide, or errors or omissions in the transmission of the Contents. IRAS shall not be responsible or held accountable in any way for any decision made or action taken by you or any third party in reliance upon the Contents in this e-Tax Guide. Except where specific contents carry legal force, this information 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. 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.

© Inland Revenue Authority of Singapore

All rights reserved. No part of this publication may be reproduced or transmitted in any form or by any means, including photocopying and recording without the written permission of the copyright holder, application for which should be addressed to the publisher. Such written permission must also be obtained before any part of this publication is stored in a retrieval system of any nature.

| <b>Table of Contents</b>   |             |
|--|-------------|
|  | <b>Page</b> |
| <b>1 Aim .....</b>   | <b>1</b>    |
| <b>2 At a glance .....</b>   | <b>1</b>    |
| <b>3 Scope of Exhibition and Convention Services .....</b>                         | <b>2</b>    |
| <b>4 Services Ancillary to Exhibition and Convention Services .....</b>            | <b>6</b>    |
| <b>5 Other supplies, or part thereof, that do not qualify for zero-rating.....</b> | <b>7</b>    |
| <b>6 Record-keeping requirements.....</b>  | <b>7</b>    |
| <b>7 Frequently Asked Questions.....</b>   | <b>8</b>    |
| <b>8 Contact Information .....</b>   | <b>10</b>   |
| <b>9 Updates and Amendments .....</b>  | <b>11</b>   |
| <b>Annex A – Illustration of Common Scenarios and GST Treatment .....</b>          | <b>12</b>   |

## 1 Aim

- 1.1 This e-Tax Guide explains the GST treatment on common taxable supplies made by GST-registered persons in the Meetings, Incentive Travel, Conventions, and Exhibitions (MICE) industry.
- 1.2 You should read this guide if you are in the business of providing goods and/or services in the MICE industry.

## 2 At a glance

- 2.1 The supplies of exhibition and convention services and their ancillary services are taxable supplies. Therefore, you must account for GST on such supplies.
- 2.2 You may, however, zero-rate a supply of exhibition or convention services and the ancillary services if the services are:
  - (a) **performed wholly outside Singapore.**<sup>1</sup> This applies to services supplied in relation to exhibitions and conventions<sup>2</sup> held outside Singapore. The supply is zero-rated regardless whether the services are supplied to a person belonging in or outside Singapore; or
  - (b) **supplied to and directly benefit a person wholly in the person's business capacity and who in that capacity belongs outside Singapore<sup>3</sup> ("an overseas person").** This applies to services supplied in relation to exhibitions and conventions held in Singapore; or
  - (c) **with effect from 1 Jan 2020, supplied to an overseas person wholly in the person's business capacity and directly benefit a GST registered person who belongs in Singapore.** (Please refer to paragraph 2.5 for more detail).
- 2.3 For services supplied in relation to exhibitions and conventions in Singapore (i.e. paragraph 2.2(b) and (c) above), you should refer to your contract signed with your overseas customer to identify the recipients of your services as they are the direct beneficiaries of your supply. In carrying out your services from the beginning to the end, you should also identify persons (if any), in addition to the recipients stated in the contract, who use or receive your services in the process as they are also the direct beneficiaries of your supply. For example, the event owner and exhibitors for whom you arrange the event

---

<sup>1</sup> Section 21(3)(i) of the GST Act

<sup>2</sup> Conventions include conferences, seminars, corporate regional meetings and international shareholders' meetings.

<sup>3</sup> Section 21(3)(k) of the GST Act read in conjunction with paragraph 6 of the Second Schedule of the GST (International Services) Order.

or grant the right to participate in the event are the direct beneficiaries<sup>4</sup> of your supply of exhibition and convention services.

- 2.4 Generally, your customer and the recipient of your services belong<sup>5</sup> outside Singapore if your customer is an organisation incorporated outside Singapore and the recipient is a foreigner representing an overseas organisation to attend the event.

#### Amendment to “Directly Benefit” condition

- 2.5 Prior to 1 Jan 2020, a supply of services must “directly benefit” a person belonging outside Singapore before zero-rating can apply under section s21(3)(k). With the introduction of reverse charge effective from 1 Jan 2020<sup>6</sup>, you may also zero-rate your services supplied to an overseas person wholly in the person’s business capacity where the services “directly benefit” GST registered persons belonging in Singapore. The GST registered beneficiary will be required to apply reverse charge on services<sup>7</sup> procured from the overseas person if it is not entitled to full input tax recovery.

### **3 Scope of Exhibition and Convention Services**

- 3.1 The following supplies are regarded as falling within the scope of exhibition and convention services and therefore, may qualify for zero-rating if they meet the zero-rating conditions in paragraph 2.2:

- Exhibition space and accompanying goods and services provided by an event/exhibition organiser to an exhibitor (“Supplies by Event Organiser”);
- Grant of admission to exhibition/convention by an event owner (“Admission or Registration Fees”); and
- Arrangement of meetings for corporate incentive trips (“Corporate Incentive Trips”).

#### Supplies by Event Organiser

- 3.2 As an event organiser, you would typically coordinate details of the exhibition or convention from the beginning to the end, including securing a suitable venue, allocating the use of the exhibition space, ensuring the right mix of exhibitors and promoting the event. These are done to ensure that the exhibitors can display and promote their products and services to people attending the event organised by you. Therefore, when you supply the exhibition space (i.e. the letting of the space) and accompanying goods and

---

<sup>4</sup> For more information on determining the direct beneficiaries of a supply of services, please refer to the e-Tax Guide “GST: Clarification on “Directly in Connection With” and “Directly Benefit””.

<sup>5</sup> For details on determining the belonging status of your customer/recipient of your services, please refer to the e-Tax Guide “GST: Determining the Belonging Status of Supplier and Customer”.

<sup>6</sup> For more information on reverse charge, please refer to the e-Tax Guide: “GST: Reverse Charge”.

<sup>7</sup> Including recovery of costs by the overseas person.

services (such as security services, electricity, telephone and fax lines and internet connection for the exhibition stand) as a package to the exhibitor, your supply also includes the grant of right to the exhibitor to participate in the exhibition/event and falls within the scope of exhibition and convention services.

- 3.3 Sometimes, an exhibitor may decide not to take up the entire package of space and the accompanying goods and services and only rent an exhibition space or booth from you. Nevertheless, your supply of the exhibition space to the exhibitor is still regarded as a supply of exhibition services as it includes the grant of right to the exhibitor to participate in the event organised by you.
- 3.4 Therefore, as an event organiser, you may zero-rate the supply of exhibition space in Singapore whether it is supplied as a package or on its own where your services are supplied to and directly benefit an overseas exhibitor.
- 3.5 However, in instances where your services made to the overseas exhibitor directly benefit a local person, say, the local related companies or distributors of the overseas exhibitor are present at the exhibition booth, the GST treatment to apply will be:
- (a) Prior to 1 Jan 2020 – You have to standard-rate the entire fees charged to the overseas exhibitor, unless you are able to apportion your fees such that you are able to zero-rate only the portion of services that directly benefits the overseas exhibitor.
  - (b) On or after 1 Jan 2020 - You may zero-rate your supply of services to the extent that they directly benefit the overseas exhibitor and local GST registered businesses.

However, you will have to standard-rate the part of your services that directly benefit local *non-GST registered* persons. If you are unable to apportion your fees, the entire fees charged to the overseas exhibitor will have to be standard-rated.

#### Admission or Registration Fees

- 3.6 The grant of admission to an exhibition or a convention falls within the scope of exhibition and convention services. Therefore, if, as an event owner, you charge an admission or a registration fee for admission to your exhibition or convention, you may zero-rate the fee if:
- (a) the exhibition or convention is held overseas; or

- (b) your customer<sup>8</sup> belongs outside Singapore and is attending the event in Singapore in business capacity.
- 3.7 In all other instances, you will have to account for output tax on the fee (e.g. admission fees charged to consumers for an exhibition/convention held in Singapore).
- 3.8 For admission or registration fees charged for an exhibition or convention in Singapore, you may rely on:
  - (a) The customer's and the attendee's<sup>9</sup> particulars stated on the event registration form to determine where your customer and the attendee belong respectively

If the customer's name is an overseas organisation and the address on the form is an overseas address, you may regard your customer as belonging outside Singapore unless you have information which indicates otherwise. The attendee is generally regarded as the direct beneficiary of the exhibition or convention. Therefore, if the attendee states an NRIC number on the registration form, this indicates that the attendee representing the overseas organisation is a Singapore citizen or permanent resident and regarded as belonging in Singapore<sup>10</sup>. Where the attendee belongs in Singapore, you will have to charge GST on the admission or registration fee.

- (b) Nature of exhibition/convention to determine whether your customer is attending the event in business or private capacity

If it is a consumer exhibition (e.g. Affordable Art Fair, Comex fair, Travel fair), you should regard the attendee as attending the exhibition in private capacity. Hence, you should charge and account for GST on the admission or registration fee.

If it is a trade exhibition or convention where only trade professionals are allowed to attend the event, you may regard your attendee as attending the exhibition or convention in business capacity. Where the event registration is open to both trade professionals and the general public, you may obtain a declaration from the attendee that the event is attended in their business capacity<sup>11</sup>. Examples of trade exhibitions or conventions are Asia Pacific Maritime, ProWine Asia Singapore, IoT Asia, International Coffee & Tea Industry Expo.

---

<sup>8</sup> Customer refers to the person who registers for the event. If the customer is not the same as the person attending the event (i.e. attendee), both the customer and attendee must belong outside Singapore in business capacity for zero-rating to apply.

<sup>9</sup> Refers to the person who attends the event.

<sup>10</sup> Unless you have information that the attendee has been away from Singapore for at least one year and has a fixed place of residence overseas.

<sup>11</sup> The declaration can be incorporated into your registration form.

- 3.9 You should charge and account for GST on all walk-in or on-site admission or registration fees, unless you have documents to prove that your customer belongs outside Singapore **and** is attending the event in their business capacity.

#### Corporate Incentive Trips

- 3.10 If you organise a corporate incentive trip for an overseas person, your supply of services strictly does not qualify for zero-rating as the primary objective of a corporate incentive trip is to reward the individual participants with recreational activities for their personal enjoyment. Therefore, services supplied in respect of such trips directly benefit the participants in their private capacity and strictly do not qualify for zero-rating even if they are supplied to an overseas person.
- 3.11 However, if you are able to separately identify and reasonably attribute part of your service fees to the arrangement of the meeting or seminar (which forms part of the incentive trip), you may zero-rate this portion. Services that qualify for zero-rating includes booking the meeting/seminar venue and ancillary services such as equipment rental for the venue and transport of the participants to and fro their hotel accommodation and the venue.
- 3.12 You have to standard-rate the portion attributable to the services associated with sight-seeing and activities for recreation or pleasure in Singapore as such activities are primarily incurred for the personal consumption of the participants. That is, this portion of your services does not directly benefit the participants in their business capacity and thus, does not qualify for zero-rating even if the participants are foreign individuals representing an overseas organisation. Examples of such services are guided tours, admission to places of interest, transport of the participants between their hotel accommodation and places of interest or restaurants.
- 3.13 You should use a reasonable basis to apportion the consideration for your supply to your overseas customer. An acceptable method of apportionment is using the direct costs incurred by you in the course of performing the services. For more information on the methods of apportionment, please refer to the e-Tax Guide “GST: Clarification on “Directly in Connection With” and “Directly Benefit””.
- 3.14 Where you are not able to separately identify and apportion the services attributable to the meeting or seminar arrangements from the rest of your services, you need to standard-rate the entire supply to your customer.

#### **4 Services Ancillary to Exhibition and Convention Services**

- 4.1 You may zero-rate services ancillary to exhibition and convention services which are supplied to and directly benefit an overseas person in the person's business capacity. With the change in the "direct benefit" condition with effect from 1 Jan 2020, you can also zero-rate such services where they are supplied to an overseas business but which directly benefit *a local GST registered person*.
- 4.2 You may zero-rate such services whether you supply them as an event organiser, a venue facilities provider or as a third-party supplier (that is, you supply such services on their own without organising the event or providing the venue). Examples of such ancillary services are<sup>12</sup>:
- (a) Rental of audio-visual equipment (e.g. screens, loudspeakers, video equipment)
  - (b) Rental of furniture and fittings
  - (c) Design and/or construction of a temporary stand, venue set-up or decorations (including special lighting requirements)
  - (d) Printing of materials relating to the exhibits or event (e.g. newsletters, flyers)
  - (e) Transportation and storage of exhibits and items to be used at the stand
  - (f) Transportation of exhibitors/participants between the event venue, places of lodging or transportation terminals
  - (g) Translation services during the exhibition or convention
  - (h) Advertising services (e.g. in the show directory/exhibition catalogue, newspapers)
  - (i) Manpower and security services
  - (j) Janitorial and cleaning services
  - (k) Data transmission and telecommunication services
  - (l) Information technology, technical support and software services
- 4.3 While exhibition and convention services and their ancillary services may qualify for zero-rating if the conditions in Paragraph 2.2 are met, the GST law<sup>13</sup> prohibits the zero-rating of any part of the supply comprising services relating to accommodation and entertainment. Such services primarily benefit the recipients in their private rather than business capacity. Therefore, services associated with recreational activities such as guided tours, admission to places of interest and transport for sight-seeing tours in Singapore are regarded as entertainment and do not qualify for zero-rating even if they are supplied as part of your exhibition or convention services to your overseas customer.
- 4.4 However, where the recreational activities have a close nexus to the exhibition or convention theme, they will not be regarded as "entertainment" and can be regarded as necessary or forming an integral part of the

---

<sup>12</sup> This is not an exhaustive list.

<sup>13</sup> Paragraph 6 of the Second Schedule of the GST (International Services) Order.

exhibition or convention event<sup>14</sup>. For example, where an exhibition or a convention is held by regional travel agencies to promote Singapore as a destination for vacation, and the event includes non-optional tours to places of interest, the supply of such tour services to the overseas participants is not regarded as “entertainment” as the experience or knowledge from the non-optional tours will supplement the participants’ knowledge gained from the exhibition or convention. The tour services will also be considered as ancillary to the exhibition or convention services and will qualify for zero-rating if the zero-rating conditions are met.

## **5 Other supplies, or part thereof, that do not qualify for zero-rating**

- 5.1 The zero-rating treatment described in paragraphs 3 and 4 above is not applicable to a principal supply of goods. As the supply of food or beverage, as well as any form of power (including electricity), gas, water, light, heat, refrigeration, air-conditioning or ventilation, are supplies of goods<sup>15</sup> in Singapore, such supplies do not qualify as ancillary services.
- 5.2 However, where the supply of goods forms an ancillary part of a principal supply of services, the GST treatment of the ancillary supply of goods will follow that of the principal supply of services<sup>16</sup>. For example, where the event organiser supplies utilities or food as part of its supply of exhibition or convention services to the overseas exhibitors or attendees, the entire supply may be zero-rated. This does not apply to the supply of hotel accommodation in Singapore, which has to be standard-rated even if it is supplied to an overseas person.
- 5.3 As stated under paragraph 4.2 above, where any part of a zero-rated supply described in paragraphs 3 and 4 above includes services relating to accommodation and entertainment, that part of the supply cannot qualify for zero-rating. Examples of entertainment services are the provision of gala dinners, shows, performances and celebrity appearances. You may apportion your fees and standard-rate the portion using the actual costs incurred by you to procure the accommodation and entertainment services.

## **6 Record-keeping requirements**

- 6.1 You should maintain supporting documents to substantiate that your supply qualifies as a supply of exhibition or convention services, or services ancillary to exhibition or convention services, and that you are able to differentiate the

---

<sup>14</sup> This exception is not applicable to services rendered in relation to a corporate incentive trip (see paragraph 3.10) as the main objective of the incentive trip is to reward the individual participants with activities for recreation or pleasure. Unlike incentive trips, in the scenario described in paragraph 4.4, the participants are in Singapore primarily to attend an exhibition or convention.

<sup>15</sup> Paragraph 3 of the Second Schedule to the GST Act

<sup>16</sup> For more information on determining whether a supply of goods can be regarded as ancillary to a principal supply of services, please refer to our e-Tax Guide “GST: Guide on Reimbursement and Disbursement of Expenses”.

supply from goods and/or services provided in connection with events other than an exhibition or convention held in Singapore for an overseas customer.

- 6.2 You should keep records showing a description of the exhibition or convention event<sup>17</sup>, and the nature of your goods and/or services provided in relation to each exhibition or convention event.
- 6.3 You should state the name and date(s) of the exhibition or convention, as well as the event venue, on your invoice to your overseas customer.

## 7 Frequently Asked Questions

### 7.1 ***As an event organiser, I solicit sponsorships to defray the costs of hosting an event in Singapore. Do I have to account for GST on the sponsorships received?***

If you do not provide anything in return to the sponsor, you do not have to account for any GST on the sponsorship received. This is so even if you provide a mere acknowledgement<sup>18</sup> of the sponsor's contribution in the programme booklet or banner. On the other hand, if you provide something that benefits the sponsor, you have to account for GST on the sponsorship, whether received in monetary or non-monetary form.

For example, if you provide free advertising space to the sponsor, let the sponsor occupy a booth ("free exhibition space") during the event or give admission tickets to the event in return for the sponsorship, you will have to account for GST. The sponsorship received is regarded as consideration for your supply to the sponsor. You have to account for GST based on:

- Tax fraction (i.e. 9/109) of the cash received — where the sponsorship is received in money;
- Open market value of the free advertising space, the free exhibition space or the event admission tickets, that is, the price of the advertising space or booth rental that you would have charged a non-related customer or the market price of the admission tickets respectively — where the sponsorship is received in non-monetary form.

You may, however, zero-rate your supply to the sponsor if the sponsor belongs overseas and your supply directly benefits the overseas sponsor in the sponsor's business capacity. With effect from 1 Jan 2020, you may also zero-rate your supply to overseas business sponsors where they directly benefit local GST registered businesses, e.g. the local related companies of the overseas sponsor.

---

<sup>17</sup> Recording the name of the event alone is not sufficient without a description of the event.

<sup>18</sup> The acknowledgement in the programme booklet or banner must not amount to an advertisement.

For more information on the GST treatment for sponsorships, please refer to the IRAS' webpage on "Receiving Donation and Sponsorship"<sup>19</sup>.

- 7.2 *I am organising an exhibition in Singapore for overseas exhibitors to promote their products which are sold by the exhibitors as well as their related companies or distributors located in Singapore. Is my supply of services regarded as directly benefitting the Singapore related companies/distributors and thus, will not qualify for zero-rating? What if the exhibition is attended by local visitors, will my supply be regarded as directly benefitting the visitors?***

No, your supply of services will be regarded as directly benefitting only the overseas exhibitors (and not their related entities or distributors) provided the related entities and distributors are not present at the event. Thus, your supply will still qualify for zero-rating. Neither will your services be treated as directly benefitting the visitors as the main objective of your supply is to provide a platform for the overseas exhibitors to promote their goods/services.

However, if you allow the local related entities or distributors to be present at the exhibition booth, your services will directly benefit both the overseas exhibitor and their local related entities or distributors. The GST treatment will be as per Para 3.5 of this e-tax guide.

- 7.3 *As a local organiser, I sometimes help overseas organisers to organise exhibitions and conventions in Singapore. My services include procuring the event venue, assisting in the allocation of the event space, coordinating with the various local suppliers and providing ancillary services such as transporting the exhibitors to and from their hotel accommodation and the exhibition/convention venue. Can I zero-rate my supply, including the rental of the event venue to the overseas organiser?***

Yes, you may zero-rate your supply, including the rental of the event venue to the overseas organiser. However, if you merely procure and onward charge the rental of the venue without supplying any event organising services to the overseas organiser, you will have to standard-rate the supply of the venue.

- 7.4 *I am jointly engaged by a local and an overseas company to organise an exhibition in Singapore. The two companies are jointly hosting the exhibition. How should I account for GST on my supply of services?***

As your supply of services is supplied to and directly benefits a local person, strictly, you have to account for GST on your entire fee if your contract provides for a lump sum fee in return for your services to the two companies. However, as an administrative concession, you may apportion the value of

---

<sup>19</sup> IRAS' homepage > GST > Charging GST (Output Tax) > Common scenarios - Do I charge GST > Receiving Donation and Sponsorship

your fees and zero-rate the portion attributable to the services directly benefitting the overseas company. The remaining portion that is attributable to services supplied to and directly benefitting the local company must be standard-rated. You may use a reasonable proxy to apportion the value of your services such as the profit or costs sharing ratio between the local and overseas event owners<sup>20</sup>.

If the contract provides for separate fees chargeable to the local and overseas companies, you should standard-rate the fees charged to the local company while the fees charged to the overseas company can be zero-rated.

**7.5 *As a venue facilities provider, I supply exhibition or convention space in Singapore together with accompanying services and goods (e.g. janitorial and cleaning services, electricity, internet and telephone connections). Can I zero-rate my supply to my overseas customer?***

Your supplies do not fall within the scope of exhibition and convention services because as a venue facilities provider, you are not responsible for bringing in exhibitors or visitors to the event, nor do you grant the exhibitors the right to participate in the event. The dominant feature of your supply as a venue facilities provider is the lease of the event space to the event organiser/ owner. As the lease of a non-residential property in Singapore is a standard-rated supply, you must account for GST on the lease of the event space to the event organiser/ owner whether they are a local or overseas person.

While as a venue facilities provider you cannot zero-rate the rental received for the letting of the exhibition or convention space, you may still zero-rate the supply of the accompanying services if the supply is contractually made to and directly benefits an overseas person wholly in the person's business capacity.

With effect from 1 Jan 2020, you can also zero-rate the supply of the accompanying services supplied to an overseas business but which directly benefit a *local GST registered person*. Please refer to paragraph 4.1 above.

## **8 Contact Information**

- 8.1 For enquiries on this e-Tax Guide, please contact the Goods and Services Tax Division at [www.iras.gov.sg](http://www.iras.gov.sg) (select "Contact Us").

---

<sup>20</sup> You may obtain the profit or costs sharing ratio from the event owners if the information is not provided in the contract with them. You may also use other acceptable methods of apportionment published in the e-Tax Guide "GST: Clarification on "Directly in Connection With" and "Directly Benefit"", or seek prior approval from the Comptroller to use other apportionment methods.

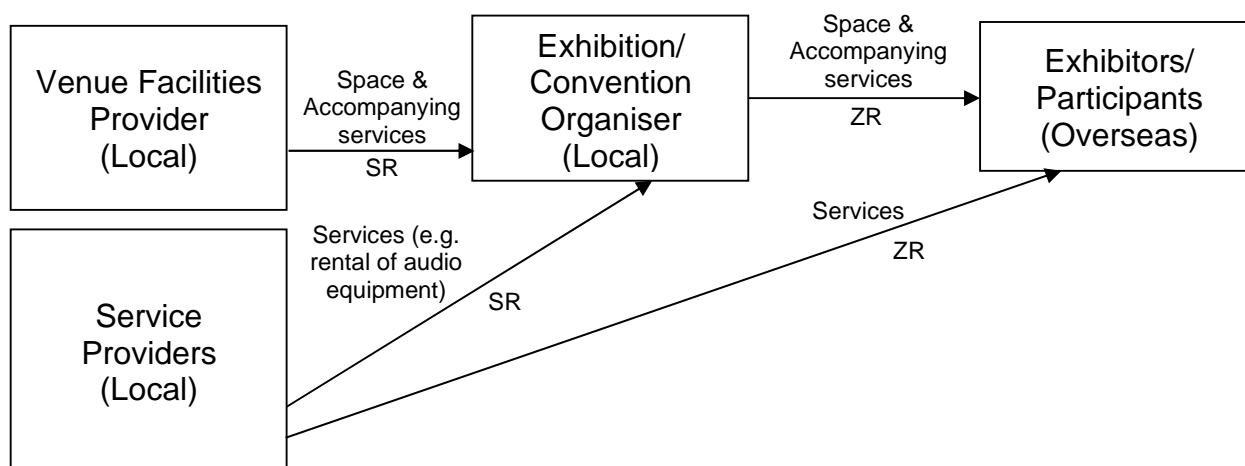
**9 Updates and Amendments**

|   | <b>Date of Amendment</b> | <b>Amendments made</b>   |
|---|--------------------------|--|
| 1 | 30 Sep 2019              | (a) To reflect changes in GST rules from amendment to “directly benefit” condition due to reverse charge:<br><br>(i) Inserted paragraphs 2.2(c), 2.5, 3.5<br>(ii) Updated paragraphs 7.1, 7.2, 7.5<br><br>(b) Editorial amendments made to paragraphs 3.4 and 3.8. |
| 2 | 1 Jan 2023               | Updated paragraph 7.1 to reflect increase in GST rate from 7% to 8% from 1 Jan 2023.   |
| 3 | 1 Jan 2024               | Updated paragraph 7.1 to reflect increase in GST rate from 8% to 9% from 1 Jan 2024.   |

## Annex A – Illustration of Common Scenarios and GST Treatment

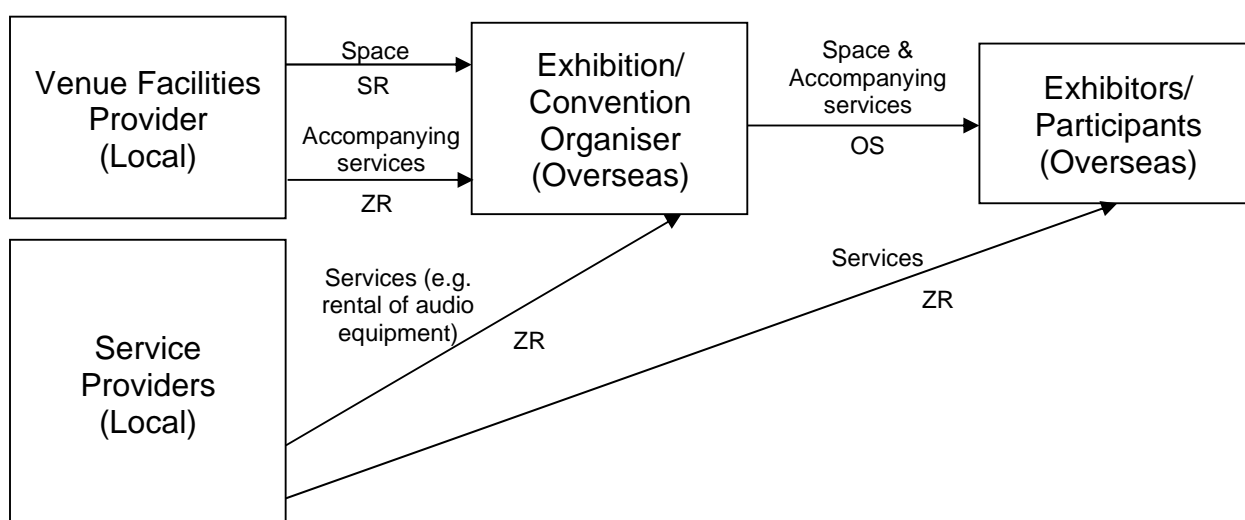
### Scenario 1

The local organiser procures services (such as electricity, security services and rental of furniture) and the exhibition venue from different suppliers (venue facilities provider and service providers) and supplies them as a package to overseas exhibitors/participants for an event in Singapore. Some of the service providers may supply their services directly to the overseas exhibitors/participants. The diagram below depicts the GST treatment of each supply flow.



### Scenario 2

This is similar to Scenario 1, except that the local organiser is replaced with an overseas organiser.



### Scenario 3

A local organiser is engaged by an overseas organiser to organise an event in Singapore. The local organiser procures the event space and some services from local service providers in order to provide the services to the overseas organiser. Some of the local service providers supply their services directly to the overseas organiser or overseas exhibitors/participants.

