INLAND REVENUE
AUTHORITY
OF SINGAPORE

IRAS e-Tax Guide

GST: GST and the Gold Jewellery Industry
(Fifth Edition)

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1 Aim

1.1 This e-Tax Guide is for the gold jewellers. The purpose of this e-Tax guide is to:

a) explain the GST principles applicable to the gold jewellery industry; and

b) illustrate with examples how GST should be accounted for some of the common scenarios applicable to the gold jewellery industry.

1.2 With effect from 1 Oct 2012, the import and supply of investment-grade gold and precious metals (IPM) in Singapore are exempted from GST. GST- registered businesses making supplies of IPM may need to attribute and apportion their input tax claims. Please refer to the GST e-Tax Guide "Guide on Exemption of Investment Precious Metals (IPM)" and "GST Partial Exemption and Input Tax Recovery" for detailed information on IPM and apportionment of input tax claims respectively.

2 At A Glance

2.1 A GST-registered jeweller should charge and account for GST on a supply made at the earlier of the following events.

a) When an invoice is issued or
b) When payment is received

2.2 Sale of gold
The jeweller has up to 90 days after the date of delivery of the gold to issue a tax invoice and account for output tax if no payment is received before the issuance of the tax invoice. If price has not been fixed by the 90^{th} day, the jeweller needs to account for output tax based on the open market value of the gold on that day.

2.3 Trade-in of gold jewellery
The jeweller can charge GST on the difference between the value of the new gold jewellery and the value of the old gold jewellery, regardless of whether the customer is GST-registered.

2.4 Export
For goods hand-carried out of Singapore via Changi International Airport the jeweller can zero-rate its supply of the goods if it maintains all the documents required under the Hand-Carried Exports Scheme.

2.5 Gold payment to overseas supplier

If the jeweller makes payment to its overseas supplier in the form of gold, it has to report the value of the gold hand-carried or exported out of Singapore as zero-rated supplies.

2.6 Refining of gold

For scrap gold sent to overseas refinery through an intermediary, the jeweller should charge GST on the local delivery of the gold if the ownership of the gold is transferred to the intermediary in Singapore. If not, the jeweller should declare the value of the gold exported as zero-rated supplies.

3 Accounting for Output Tax

3.1 General Time of Supply Rules

3.1.1 The time of supply of goods or services determines when a taxable person should charge and account for GST on a supply made.

3.1.2 The time of supply is treated as taking place at the earlier of the following events:

a) date when an invoice is issued or
b) the date when payment is received.

3.2 90-day Special Time of Supply Rules for the Gold Jewellery Industry[1]

3.2.1 Jeweller may apply a special time of supply rule to the sales of gold under the price fixing arrangement. This special time of supply rule is not applicable for sale of other jewellery or precious metals, and they are still subject to the general time of supply rules in paragraph 3.1.2.

3.2.2 Under the 90-day special time of supply rules, the jeweller has up to 90 days after the date of delivery of the gold to issue a tax invoice and account for output tax. This is provided that no payment is received before the issuance of the tax invoice. If price has not been fixed by the 90th day, the jeweller has to account for output tax based on the Open Market Value ("OMV") of the gold on that day.

[1] Due to the fluctuation of gold price in the international market, a common practice in the gold jewellery industry is for both the supplier and the customer to fix the gold price at some future time (also known as the "Price Fixing Arrangement"). In 1994 when GST was introduced in Singapore, IRAS received feedback from the industry that it is the customer who determines the time to fix the price of the gold. The price is usually fixed within 90 days from the date the gold is collected.
The Comptroller has given an administrative concession in 1994, referred to as the "90-Day special time of supply rules", in view of the widely practiced Price Fixing Arrangement.

<u>Example 1 – Gold price not fixed and payment not received before 90 days</u>

01/02/2024	01/05/2024	01/07/2024
Delivery of gold	90th Day	Price fixed and receive full payment

Jeweller should do the following	Prescribed accounting period
1) Issue a tax invoice and account for output tax based on the OMV on 1 May 2024 (90th day)	01/04/2024 to 30/06/2024
2) When the price is fixed and payment is received on 1 Jul 2024, issue an additional tax invoice or credit note on the difference between the OMV and the fixed price. Adjust output tax accordingly in the GST F5.	01/07/2024 to 30/09/2024

(Assuming jeweller files GST F5 on a quarterly basis i.e. quarter ended Mar, Jun, Sep, Dec)

<u>Example 2 – Price fixed within 90 days</u>

01/02/2024	05/04/2024	01/05/2024
Delivery of gold	Price fixed ($1,090 incl GST)	90th Day

Jeweller should do the following	Prescribed accounting period
1) Account for output tax using prevailing tax fraction multiplied by $1,090 since the price is fixed within 90 days after the date of delivery of gold. 2) Issue tax invoice on 5 Apr 2024.	01/04/2024 to 30/06/2024

(Assuming jeweller files GST F5 on a quarterly basis i.e. quarter ended Mar, Jun, Sep, Dec)

3.2.3 If payment is received within 90 days after delivery of gold and price is only fixed after 90 days, output tax is accounted at the time the payment is received and on the 90th day.

Example 3 – Payment received within 90 days before price is fixed

1/02/2024	15/02/2024	01/05/2024	01/07/2024
Delivery of gold	Receive payment of $700	90th Day	Price fixed and receive balance payment

Jeweller should do the following	Prescribed accounting period
1) Issue tax invoice on 15/02/2024 and account for output tax using prevailing tax fraction multiplied by $700 since payment was received within 90th day after the date of delivery of gold.	01/01/2024 to 31/03/2024 (Before 90 days)
2) Issue tax invoice for the additional output tax and account for the additional output tax based on the OMV on the 90th day.	01/04/2024 to 30/06/2024 (After 90 days)
3) Issue tax invoice or credit note on the difference between the OMV and the fixed price. Adjust output tax accordingly in the GST return.	01/07/2024 to 30/09/2024

(Assuming jeweller files GST F5 on a quarterly basis i.e. quarter ended Mar, Jun, Sep, Dec)

3.3 Workmanship

3.3.1 The charge of workmanship (also known as labour cost) varies with the design of the jewellery. In the gold jewellery industry, the gold price and workmanship fees are charged separately.

3.3.2 The supplies of gold and workmanship are two separate supplies.

Scenario	Jeweller should
1) If the price of gold is not fixed at the time of delivery and payment is only received for the workmanship.	Charge and account for GST on the workmanship and issue a tax invoice for the supply of workmanship.
2) If the price of gold is fixed subsequently and no payment has been received for the gold prior to price fixing.	Charge and account for GST on the price of the gold in accordance to the 90-day special time of supply rules. Issue a separate tax invoice on the supply of gold jewellery reflecting GST charged solely on the fixed price of the gold.
3) If price of the gold is fixed subsequently and payment was received earlier.	Account for GST based on the payment date (refer to Example 3).

3.4 <u>Deposit</u>

3.4.1 For retail sale of gold jewellery, there are instances where walk-in customers order gold jewellery that are not available off the shelf or require some modification works to be done on the gold jewellery. A deposit may be collected from the customer for such an item.

3.4.2 If the deposit forms part payment for the gold jewellery supplied, GST has to be accounted for on the amount of deposit received.

<u>Example 4</u>

Price of the gold (including GST) = $1,090

01/02/2024
Receive deposit of $200

07/04/2024
Delivery of gold jewellery and collection of balance of $880

Jeweller should account the following output tax using prevailing tax fraction multiplied by	Prescribed accounting period
1) Deposit received of $200	01/01/2024 to 31/03/2024
2) Balance payment of $880	01/04/2024 to 30/06/2024

(Assuming jeweller files GST F5 on a quarterly basis i.e. quarter ended Mar, Jun, Sep, Dec)

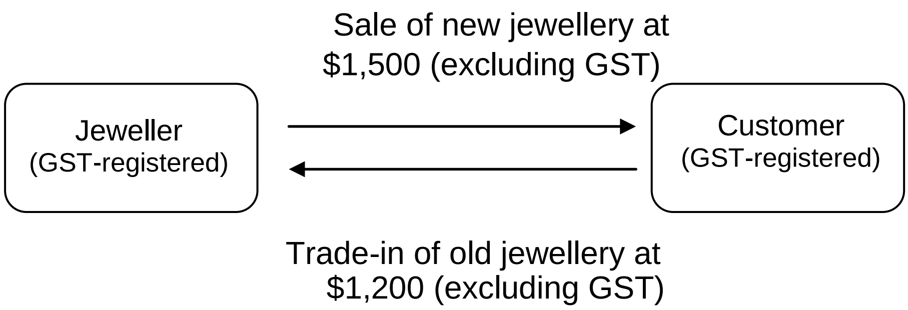
3.5 Trade-In for All Goods

3.5.1 In a normal trade-in transaction between a jeweller and its customer, there are two separate supplies:

a) the supply of the new item by the jeweller to the customer and
b) the supply of the old item by the customer to the jeweller.

The jeweller should charge and account for GST on the full value of the new item supplied to the customer even if the customer were to use an old item to trade-in. The customer, if GST-registered, should also charge and account for GST on the value of the old item supplied to the jeweller.

Example 5



The jeweller and the customer (both GST-registered) should charge and account for GST as follows:

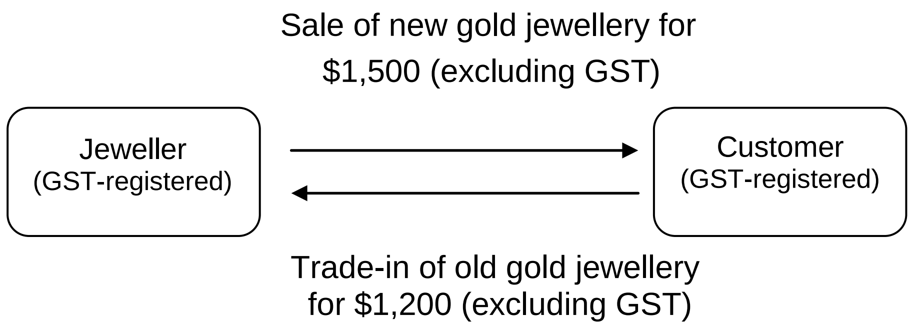
Jeweller	Prevailing GST rate x $1,500
Customer	Prevailing GST rate x $1,200

3.6 Trade-In for Gold Jewellery

3.6.1 As an administrative concession, jewellers are allowed to charge GST on the difference between the value of the new gold jewellery and the value of the old gold jewellery, regardless whether the customer is GST-registered.[2]

[2] Recognising that the inherent value of gold is high and that the trade-in arrangements are common for gold jewellery, the Comptroller has given this administrative concession in 1994

Example 6



Applying the trade-in concession for gold jewellery, the jeweller should charge GST as follows:

	$
Value of new gold jewellery	1,500
Less: Value of old gold jewellery	1,200
Amount payable excluding GST	300
GST @ 9%	27
Amount payable including GST	327

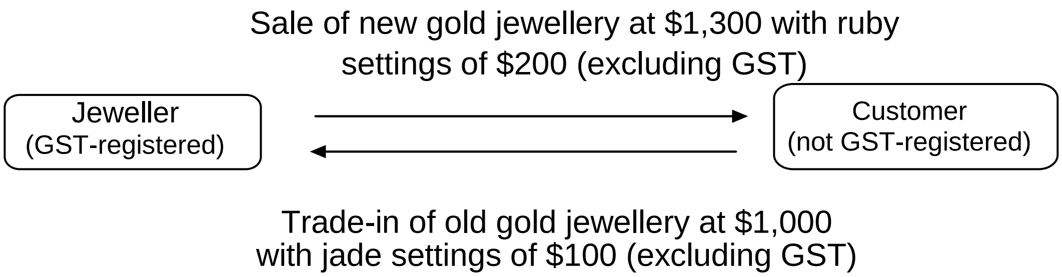
The jeweller should report the following in the GST return.

Value of standard-rated supplies	$300
Output tax	$27

If the customer is GST-registered and is entitled to claim the input tax, it can include the same values above as taxable purchases and input tax in the GST return.

3.6.2 It should be noted that the trade-in concession is only applicable to gold jewellery. If the gold jewellery sold or traded-in includes other materials (e.g. setting of diamonds, ruby or other precious/semi-precious stones, etc), those materials have to be excluded in determining the value of supply of the gold.

Example 7



Applying the trade-in concession for gold jewellery, the GST-registered jeweller may charge GST on the difference between the value of the new gold jewellery (i.e. $1,300) and old gold jewellery (i.e. $1,000) and the full value of the ruby (i.e. $200)

The jeweller should issue a tax invoice as follows:

	$
Value of new gold jewellery	1,300
Less: Value of old gold jewellery	1,000
Price differential of gold jewellery	300
Add: Other charges (i.e. ruby value)	200
Amount payable excluding GST	500
GST @ 9%	45
Amount payable including GST	545

The jeweller should report the following in the GST return.

Value of standard-rated supplies	$500
Output tax	$45

For purposes of payment, if the jeweller allows offsetting of the value of jade in the old gold jewellery traded-in, the net amount payable by the customer is merely a payment arrangement and should not affect the GST that should be charged by the jeweller.

Example 8

If, in example 7 above, the customer is GST-registered, the customer will be required to issue a tax invoice to the jeweller for the value of the jade (i.e. $100), and to charge and account for GST on the value of $100. The customer should report the values as standard-rated supplies and output tax in the GST return.

The value of standard-rated supply made by the jeweller will not change (i.e. $500). The jeweller will have to charge and account for GST on the value of $500. The jeweller should report the values as standard-rated supplies and output tax in the GST return.

For purposes of payment, if the jeweller allows offsetting of the value of jade in the old gold jewellery traded-in, the net amount payable by the customer is merely a payment arrangement and should not affect the GST that should be charged by both parties.

3.6.3 If the value of the new gold jewellery is less than the value of old gold jewellery traded-in, no GST will be charged on the sale of the new gold jewellery as the price differential is negative. GST will only be charged on the workmanship fee, if any. The jeweller should report the value and GST charged on the workmanship fee as standard-rated supplies and output tax in its GST return.

3.6.4 The following is an example of what **should NOT** be reflected in the tax invoice issued by a jeweller in a trade-in arrangement. The jeweller can only charge GST on its supply of new gold jewellery and should not reflect any GST being charged on the old gold jewellery traded-in by its customer.

Example 9 (This method of invoicing is **incorrect**)

	$
Value of new gold jewellery	1,500
GST @ 9% on new gold	135
	1,635
Less:	
Value of old gold jewellery	1,200
GST @ 9% on old gold	108
Amount payable including GST	1,308

[Note: refer to Example 6 for the correct invoicing method]

3.6.5 Gold jewellers using the administrative concession should maintain documents showing the value of the old gold jewellery to substantiate the trade-in arrangement. Examples of the documents to be maintained include gold payment vouchers received from their customers or gold receipt vouchers issued to their customers.

4 Exports

4.1 Hand-Carried Goods

4.1.1 Where goods sold to overseas customers are hand-carried out of Singapore via Changi International Airport by the jeweller (including an employee or an appointed agent of jeweller) or its overseas customer (including a representative or an employee of overseas customer), the jeweller can zero-rate its supply of the hand-carried goods if it maintains all the following documents required under the Hand-Carried Exports Scheme[3] (HCES).

(a) Copies of the invoices / tax invoices issued to the overseas customer for the goods sold;

(b) Export permit(s) with –

(i) digital clearance; or
(ii) physical endorsement by Singapore Customs (for GST-registered supplier who has not subscribed to HCES digital service before 3 Jan 2023[4]);

(c) Evidence of payment received from the overseas customer; and

(d) Evidence of payment made to the customer for the refund of GST that was previously charged and collected from the customer at the time of sale, where applicable[5].

For more details on the conditions of the HCES, please refer to the e-Tax Guide “GST: Guide on Hand-Carried Exports Scheme”[6].

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[3]The HCES was implemented on 1 April 2009. The scheme is compulsory and applies to all GST-registered persons who export their goods by hand-carrying them out of Singapore via Changi International Airport and wish to zero-rate such supplies. Under this scheme, the carrier of the goods would be required to present an export permit and the goods to Singapore Customs for inspection at the airport and maintain the digital clearance or endorsed export permit to support the zero-rating of the supplies.

[4] With effect from 3 Jan 2023, Singapore Customs will cease to physically endorse on HCES export permits. Refer to Guide on Hand-Carried Exports Scheme e-Tax Guide for more information.

[5] This is relevant for instances where the supplier has previously standard-rated the supply and subsequently made a refund of GST to the customer upon receiving the export permit that contains the original endorsement of Singapore Customs.

[6] You may download these e-Tax Guides from www.iras.gov.sg > Quick Links > e-Tax Guides > GST.

4.1.2 For hand-carried exports via sea, land or Seletar Airport, the Hand-Carried Exports Scheme described in paragraph 4.1.1 above does not apply. For such hand-carried exports, the jeweller can zero-rate its supply of the goods if it maintains all of the following documents listed in the e-Tax Guide "A Guide on Exports"[6]:

a) a sales invoice to overseas customer;

b) evidence of payment received from overseas customer;

c) a confirmation of receipt of goods by overseas customer;

d) a "Declaration of Carrier for Goods Hand-carried out of Singapore" form[7] fully completed and endorsed by both the carrier and the jeweller, showing the date of collection of goods and the name and passport number of each carrier;

e) copy of transport documents such as confirmed air / ferry ticket and boarding pass bearing the carrier's name as the passenger. A copy of airline excess baggage receipt (if applicable) for goods exported as accompanied baggage;

f) extract of the carrier's passport containing the carrier's name, passport number, nationality and photograph. For carriers entering into a foreign country, additional extract of the relevant immigration endorsement of their entry to a foreign country (where applicable).

   IRAS may verify the details shown on the above documents against Immigration and Checkpoints Authority's (ICA) departing records of the carrier; and

g) export permit showing the jeweller as the exporter, including temporary export of goods (subject to Singapore Customs' export requirements). For export via land, an export permit showing the jeweller as the exporter and the vehicle number. If the vehicle number is not known at the point of export permit declaration, the vehicle number could be stated on the supporting documents (e.g. invoice, delivery order, packing list upon collection of the goods) subsequently after the permit declaration.

In cases where the goods sold are hand-carried out by more than one carrier, the jeweller must maintain the documents in paragraph 4.1.2 (d) to (g) for each carrier involved.

[7] The form "Declaration of Carrier for Goods Hand-carried out of Singapore" is available for download at http://www.iras.gov.sg > Quick Links > Forms > GST > Others.

4.2 Gold Payment to Overseas Suppliers

4.2.1 When a jeweller imports gold jewellery from its overseas supplier, the jeweller has to pay import GST to the Singapore Customs at the point of importation. There may be situations where the overseas supplier allows payment to be made in the form of gold (i.e. gold bars or scrap gold). The overseas supplier or the jeweller may hand-carry the gold bars or scrap gold out of Singapore.

4.2.2 For GST reporting purposes, the gold jeweller has to report the value of the gold hand-carried out of Singapore as zero-rated supplies in Box 2 "Total Value of Zero-rated Supplies" of the GST return and maintain the export documents highlighted in paragraph 4.1.1 or 4.1.2 above.

4.2.3 The trade-in concession in paragraph 3.6 does not apply to exports of gold.

5 Refining of gold

5.1 Background

5.1.1 Some jewellers may send scrap gold to overseas refinery and in return they are paid the value of the refined gold. This is usually done through an intermediary in Singapore (e.g. a bank, gold bullion broker or gold bullion dealer).

5.1.2 The sequence of events are as follows:

1) Gold jeweller delivers scrap gold to a local intermediary;
2) The local intermediary exports scrap gold to an overseas refinery;
3) The overseas refinery refines the scrap gold to ascertain the weight and fineness of the gold;
4) After the refining process, the overseas refinery will send a report (i.e. assay result) to the local intermediary detailing the weight and fineness of the gold; and
5) Based on the report, the intermediary will pay the gold jeweller in cash or in paper gold (e.g. Loco London gold) via the jeweller's gold account maintained with a bullion company.

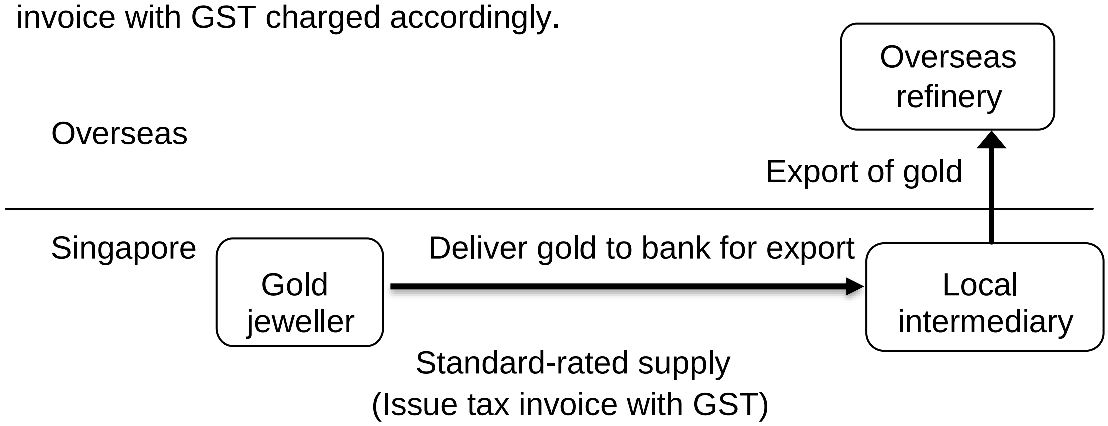
5.2 GST Treatment

5.2.1 Whether the gold jeweller should charge GST on the delivery of the gold to the intermediary in Singapore will depend on when the ownership of the gold is transferred. The parties' privy to the contractual arrangement will be in the best position to determine the question of when the ownership of gold passes and apply the correct GST treatment accordingly.

5.2.2 If the ownership of the physical gold is transferred to the intermediary in Singapore, the gold jeweller should treat the local delivery as a standard-rated supply and charge GST accordingly.

<u>Example 10</u>

The ownership of physical gold is transferred to local intermediary when the gold is located in Singapore. Hence, the gold jeweller should treat the local delivery of gold to the local Intermediary as a standard-rated supply and issue a tax invoice with GST charged accordingly.



5.2.3 If the ownership of the physical gold is not transferred to the intermediary in Singapore before it is exported and the intermediary in Singapore is merely exporting the gold on behalf of the gold jeweller, the gold jeweller is treated as the exporter of the gold and should declare the value of gold exported as zero-rated supplies in Box 2 "Total Value of Zero-rated Supplies" of its GST return.

5.2.4 Due to the high value of the gold being exported, it is common for the local intermediary to engage the service of a security transport company to transport the gold. The gold jeweller is required to maintain the following documents to support the export of the gold:

a) trust receipt issued by the security transport company with the following details:
   (i) name and signature of the gold jeweller's employee who handed over the gold to the security transport company;
   (ii) name and signature of the security transport company's employee who received the gold;
   (iii) serial number of seal tag used to seal bag containing the gold;

b) written instructions from the local intermediary to the freight forwarder to collect the gold (with description and weight of gold) from the security transport company and deliver to the overseas refinery; and

c) air waybill reflecting the serial number of seal tag used to seal the gold, weight, description of the gold.

If the local intermediary consolidates shipment of gold from various customers, zero-rating can be based on the subsidiary export certificate issued by the freight forwarder instead. The local intermediary is allowed to endorse the name and address of the exporter (i.e. local customer) on the subsidiary certificate. The details to be contained in the subsidiary export certificate issued by the freight forwarder are as follows:

(i) the freight forwarder's name, address and GST registration number, with the signature and designation of the person who issues it;

(ii) the details of the goods received from the security transport company's officer such as the seal number, description and weight of gold;

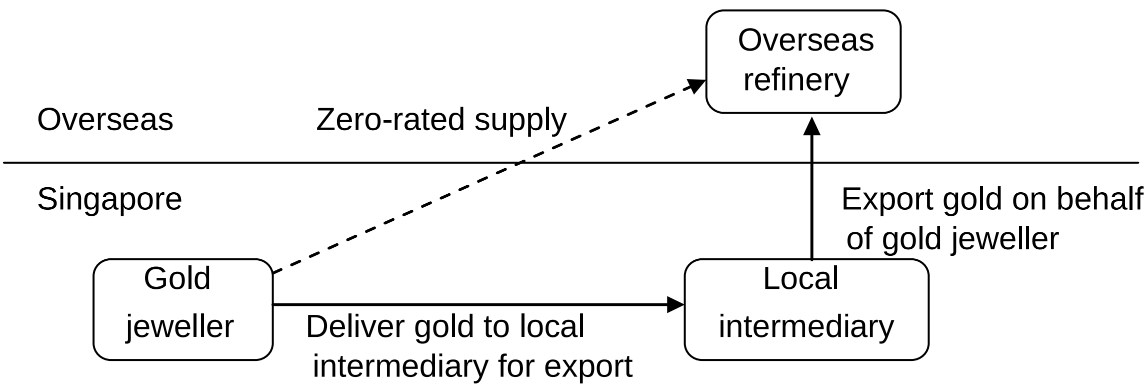
(iii) the words "FOR EXPORT ONLY";

(iv) details of flight such as flight number, date of departure and the master air waybill number.

<u>Example 11</u>

The ownership of physical gold is not transferred to the local intermediary when the gold is located in Singapore. The ownership of the gold is only transferred after the gold has been refined outside Singapore.

The local Intermediary is acting as an agent to export the physical gold on behalf of the gold jeweller. The gold jeweller is treated as the exporter of the gold and should declare the value of gold exported as its zero-rated supply.



5.2.5 As mentioned earlier, after the refining process, the Singapore intermediary may pay the gold jeweller in paper gold (e.g. Loco London gold) via the jeweller's gold account maintained with a bullion company. In some cases, the gold jeweller is allowed to withdraw physical gold bars from the gold account. In this case, there is a separate supply of gold made by the bullion company to the gold jeweller, which is subject to GST if the gold is not considered an Investment Precious Metal (IPM) and is delivered locally. If the gold is considered an IPM, then the supply by the bullion company will be an exempt supply.

6 Frequently Asked Questions

Q1 A1	Must I charge GST on sale of gold to a tourist? Yes, you must treat the sale of gold to a tourist as a local supply and charge GST at the prevailing GST rate. This is notwithstanding that the gold may subsequently be hand-carried out of Singapore by the tourist. You must report the value of sale in Box 1 "Total Value of Standard-rated Supplies" and the corresponding GST in Box 6 "Output Tax Due".
Q2 A2	How can a tourist obtain a refund of the GST paid on the gold? If you operate the electronic Tourist Refund Scheme as an affiliated retailer with a central refund agency or as an independent retailer, the tourist may obtain a refund of the GST paid on the gold purchased from you. For more details on how to operate the Scheme and make a refund to the tourist, please download the e-Tax Guide "GST: For Retailers participating in Tourist Refund Scheme (Refund claims made on or after 4 Apr 2019)" from www.iras.gov.sg > Quick Links > e-Tax Guides > GST.
Q3 A3	Must I charge GST on sale of gold to a local customer who subsequently exported the gold to its overseas customer? You must standard-rate the supply as you have sold and delivered the gold to a local customer in Singapore. You are only allowed to zero-rate your supply if you (not your local customer) export the gold and maintain the necessary documents as per the e-Tax Guide "A Guide on Exports".
Q4	I passed an IPM (gold bar) to a manufacturer to make into jewellery. When I collect the jewellery, does the manufacturer need to charge me GST?

A4	The manufacturer will only need to charge you service / labour cost, which is subject to GST as the manufacturer is only providing the service of manufacturing the IPM into jewellery. You will have to charge GST on the subsequent sales of the jewellery. Note: Once the "form" has been changed (gold bar to jewellery), it is no longer considered as IPM.
Q5 A5	If I use IPM or gold bars to pay my supplier for the purchase of jewellery, does the manufacturer need to charge GST based on the full value of the jewellery or only the service / labour cost? If you are using IPM or gold bars as a payment, the supplier, who sells the jewellery to you, would need to charge GST based on the full value of the jewellery.
Q6 A6	For trading-in of IPM for non-IPM, for example, a customer wants to trade-in an IPM (S$1,200) for a jewellery worth S$1,000, do I charge the customer GST of S$90 on the full price of S$1,000? Yes, you need to charge and account GST on the full price of S$1,000 for the sale of the jewellery.
Q7 A7	If a consumer buys an IPM wafer from me and requests to frame the IPM into a pendant, does the gold wafer still qualify as IPM? Yes, the gold wafer still qualifies as IPM and you only need to charge GST on the "frame". This is on condition that there is no change in the form of the IPM and the sales of IPM and the frame are separately itemized for the purpose of invoicing.

7 Contact Information

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

8 Updates and amendments

	Date of amendment	Amendments made
1	1 Nov 2018	Updated paragraph 4.1.1 to include the evidence of payment received from the overseas customer as one of the compulsory documents to be maintained by supplier to qualify for zero-rating of hand-carried goods under the HCES with effect from 1 Jan 2019.
2	18 Feb 2021	Updated paragraph 4.1.1 and footnote 3 to include the digital clearance performed for suppliers who have subscribed to the HCES digital service. Updated paragraph 4.1.2 on the following: a) Removed the documentation requirement of exit immigration endorsement. b) Inserted additional statement that IRAS may verify details of carrier's transport documents against ICA's departing records. c) Clarified jeweller's export permit requirements. Other editorial amendments.
3	1 Jan 2023	i) Updated Examples 6, 7 and 9 (10 in previous edition) to apply the new GST rate. ii) Updated Examples 1, 2, 3, 4, 5, 8, and FAQ Q6 (Q11 in previous edition) to update year and/or remove reference to GST rate change. iii) Updated paragraph 3.6.3 to remove example 9 in previous edition and be clear that value and GST charged on workmanship fee to be reported as standard-rated supplies and output tax in GST return. iv) Updated paragraph 4.1.1 and insert footnote 4 to highlight changes following the cessation of physical endorsement of HCES permits.

		v) Remove questions 6 to 10, 12, 13 and 15 in previous edition which are IPM-specific from list of Frequently Asked Questions. More information can be found in Guide on Exemption of Investment Precious Metals (IPM). vi) Other editorial changes.
4	1 Jan 2024	i) Updated Examples 1, 2, 3, 4, 6, 7, 9 and FAQ Q6 to update year and/ or apply the new GST rate. ii) Other editorial changes.