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GOODS AND SERVICES TAX ACT 1993 (SECTION 86(1))

GOODS AND SERVICES TAX (INTERNATIONAL SERVICES) ORDER 1993

ARRANGEMENT OF PARAGRAPHS

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[20 December 1993]

Citation

1. This Order is the Goods and Services Tax (International Services) Order 1993.

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THE LAW REVISION COMMISSION UNDER THE AUTHORITY
OF THE REVISED EDITION OF THE LAWS ACT 1983

3.7.2026

Prescribed financial services

2. The services specified in the First Schedule are prescribed for the purposes of section 21(3)(h) of the Act.

Prescribed services

3. The services specified in the Second Schedule are prescribed for the purposes of section 21(3)(k) of the Act.

Prescribed services relating to ships and aircraft, and goods carried in ships and aircraft

4. The services specified in the Third Schedule are prescribed for the purposes of section 21(3)(l) of the Act.

Prescribed conditions

5. The conditions specified in the Fourth Schedule are prescribed for the purposes of section 21(3)(r) of the Act.

Prescribed telecommunication services

6. The services specified in the Fifth Schedule are prescribed for the purposes of section 21(3)(q) of the Act.

Prescribed services comprising repair, etc., of ships and aircraft

7. The services specified in the Sixth Schedule are prescribed for the purposes of section 21(3)(p) of the Act.

Prescribed services in connection with provision of electronic system relating to import and export of goods

8. The services specified in the Seventh Schedule are prescribed for the purposes of section 21(3)(t) of the Act.

Prescribed requirements and services relating to air and sea containers

9.—(1) The requirements specified in Part 1 of the Eighth Schedule in relation to air containers and sea containers are prescribed for the purposes of section 21(3)(v) and (w) of the Act.

(2) The services specified in Part 2 of the Eighth Schedule are prescribed for the purposes of section 21(3)(w) of the Act.

Supplies relating to prescribed goods stored in approved warehouses under Specialised Warehouses Scheme

10.—(1) The services specified in Part 1 of the Ninth Schedule are prescribed for the purposes of section 21(3)(y) of the Act.

(2) The goods specified in Part 2 of the Ninth Schedule are prescribed for the purposes of sections 21(3)(y) and 21C of the Act.

Prescribed services relating to international flights

11. The services specified in the Tenth Schedule are prescribed for the purposes of section 21(6AA)(a) of the Act.

FIRST SCHEDULE

Paragraph 2

PRESCRIBED FINANCIAL SERVICES

1. The following financial services:

- (a) insurance (and not reinsurance) upon or against any risks incurred in the making of advances or the granting of credit;
- (b) advising, confirmation, transfer, acceptance, collection, negotiation or indemnification against payment of any letter of credit;
- (c) collection, endorsement or discounting of any bill of exchange or the factoring of receivables,

insofar as the financial services are directly related to —

- (d) the export of goods outside Singapore; or
- (e) the supply of goods which involves the removal of the goods from a place outside Singapore to another place outside Singapore.

SECOND SCHEDULE

Paragraph 3

PRESCRIBED SERVICES

1. Services of engineers, lawyers, accountants and other similar consultancy services, not being services which are supplied directly in connection with —
 - (a) land or any improvement thereto situated in Singapore; or
 - (b) goods situated inside Singapore at the time the services are performed, other than —
 - (i) goods for export outside Singapore; and
 - (ii) ships within the meaning of section 21(4) of the Act.
2. Data processing and provision of information, not being services which are supplied directly in connection with —
 - (a) land or any improvement thereto situated in Singapore; or
 - (b) goods situated inside Singapore at the time the services are performed, other than goods for export outside Singapore.
3. The testing of a sample of goods taken from or forming part of —
 - (a) goods situated outside Singapore at the time the services are performed; or
 - (b) goods for export outside Singapore.
4. The handling or storage of goods at or their transport to or from the place at which they are to be exported or have been imported or of the handling or storage of such goods in connection with such transport.
5. Services of any of the following descriptions:
 - (a) training or retraining for any business or employment;
 - (b) exhibition or convention services;
 - (c) services ancillary to, including that of organising the services mentioned in sub-paragraphs (a) and (b).
6. Nothing in this Schedule includes any part of a supply comprising services relating to accommodation and entertainment.

THIRD SCHEDULE

Paragraph 4

PREScribed SERVICES RELATING TO SHIPS AND AIRCRAFT, AND GOODS CARRIED IN SHIPS AND AIRCRAFT

1. Services supplied within any free trade zone or designated area of a port, terminal or airport for —

- (a) the handling of ships or aircraft; or
- (b) the handling or storage of goods carried in any ship or aircraft.

2. The following services provided on the Portnet.com system in connection with the handling or storage of goods carried in any ship or aircraft:

- (a) Portnet®;
- (b) EZSHIP™;
- (c) GEMS™;
- (d) ALLIES™;
- (e) CARGO D2D™.

3. In this Schedule —

“designated area” means —

- (a) in relation to a port —
 - (i) any area declared to be a port within the meaning given by the Maritime and Port Authority of Singapore Act 1996;
 - (ii) all that area occupied by the “JURONG MARINE BASE”;
 - (iii) all that area occupied by the “LOYANG OFFSHORE SUPPLY BASE”;
 - (iv) all that area occupied by the “SINGAPORE CRUISE CENTRE”;
 - (v) all that area occupied by the “JURONG FISHERY PORT”;
 - (vi) all that area occupied by the “SENOKO FISHERY PORT”;
 - (vii) all that area occupied by the “CHANGI FERRY TERMINAL”;

THIRD SCHEDULE — *continued*

- (viii) all that area occupied by the “TUAS JETTY FOR EXPLOSIVES AND DANGEROUS GOODS”;
 - (ix) all that area occupied by the “BARTER TRADE CONTROL AREA”;
 - (x) all that area occupied by the “HARBOUR BRANCH HEADQUARTERS”; and
 - (xi) all that area occupied by the “MARINA BAY CRUISE CENTRE SINGAPORE”;
- (b) in relation to a terminal —
- (i) the whole of the following islands:
 - (A) Pulau Bukom;
 - (B) Pulau Bukom Kecil;
 - (C) Pulau Ular;
 - (D) Pulau Sebarok;
 - (E) Pulau Busing;
 - (F) Jurong Island;
 - (ii) all that area comprised in lot 280 Pt, A1057 and A1057(a), Mukim No. 7 at 35 Shipyard Road occupied by “EXXONMOBIL ASIA PACIFIC PRIVATE LIMITED”;
 - (iii) all that area comprised in lots A2278, A10627, A166, A166(a), A166(b), A166(c), A166(d), A166(e), A166(x), A166(y), A651, A651(a) and A651(b), Mukim No. 7 at 18 Pioneer Road occupied by “EXXONMOBIL ASIA PACIFIC PRIVATE LIMITED”;
 - (iv) all that area comprised in lots 191-1, 191-2, 191-3, 193, A12, A12A, A12B, A12C, A12D and A12E, 2096, 4091, 4124, 4209, 4211L, 4213 Mukim No. 5 at 210 Jalan Buroh occupied by “CHEVRON SINGAPORE PTE LTD”;

THIRD SCHEDULE — *continued*

- (v) all that area comprised in lots 2887X, 2885K and 4170M, Mukim No. 7 at 60 Tuas South Avenue 9 occupied by “TUAS POWER GENERATION PTE LTD”;
 - (vi) all that area comprised in lots 2852P and 3845X and part of lots 3543T and 4175T, Mukim No. 6 at 150 Pulau Damar Laut occupied by “JURONG PORT TANK TERMINALS PTE. LTD.”;
 - (vii) all that area comprised in lot 1832 Pt, A1259(b), Mukim No. 6 at 41 Jalan Buroh occupied by “SINGAPORE PETROLEUM COMPANY LIMITED”; and
 - (viii) all that area comprised in lot 3210 Pt, A1241 and A1241(a), Mukim No. 5 at 59 Penjuru Road occupied by “VOPAK TERMINALS SINGAPORE PTE LTD”;
and
- (c) in relation to an airport —
- (i) all that area occupied by “CHANGI AIRPORT”;
 - (ii) all that area occupied by “PAYA LEBAR AIRPORT”;
 - (iii) all that area occupied by “SELETAR AIRPORT”; and
 - (iv) all that area occupied by “TENGAH AIR BASE”;

“Portnet.com system” means the Portnet.com system operated and maintained by Portnet.com Pte Ltd.

FOURTH SCHEDULE

Paragraph 5

PRESCRIBED CONDITIONS

1. In this Schedule —

“business trust” has the meaning given by the Business Trusts Act 2004;

“foreign company” means a company which is neither incorporated nor resident in Singapore and —

- (a) where the company has not more than 50 shareholders, the whole of its issued capital is beneficially owned, directly or indirectly, by persons who are neither citizens of Singapore nor resident in Singapore; and
- (b) where the company has more than 50 shareholders, not less than 95% of its issued capital is beneficially owned, directly or indirectly, by persons who are neither citizens of Singapore nor resident in Singapore;

“resident in Singapore” has the meaning given by section 2(1) of the Income Tax Act 1947;

“trust company” means —

- (a) a company that holds a trust business licence under the Trust Companies Act 2005; or
- (b) a non-resident company incorporated outside Singapore having a branch in Singapore which provides services as a trustee or custodian.

2.—(1) Subject to sub-paragraphs (2) and (3), a trust is to be regarded as a foreign trust for the purposes of this Schedule if —

- (a) it is a trust created in writing and every settlor and every beneficiary of the trust are —
 - (i) individuals who are neither citizens of Singapore nor resident in Singapore; or
 - (ii) foreign companies; or
- (b) it is a unit trust or business trust where the whole value of the unit trust fund or business trust fund (as the case may be) is beneficially held, directly or indirectly, by —
 - (i) individuals who are neither citizens of Singapore nor resident in Singapore; or
 - (ii) foreign companies.

FOURTH SCHEDULE — *continued*

(2) Despite sub-paragraph (1), a trust is not to be regarded as a foreign trust for the purposes of this Schedule if any settlor or beneficiary or unit holder (as the case may be) of the trust is a company which —

- (a) has a permanent establishment in Singapore other than a trust company;
- (b) carries on a business in Singapore;
- (c) beneficially owns more than 20% of the issued capital of any company incorporated in Singapore; or
- (d) has 20% or more of its issued capital beneficially owned, directly or indirectly, by a company which falls within sub-paragraph (a), (b) or (c),

unless approval is granted by the Minister or any other person that the Minister may appoint for that trust to be regarded as a foreign trust for the purposes of this Schedule.

(3) A trust mentioned in sub-paragraph (1)(a) continues to be regarded as a foreign trust even though any settlor or beneficiary of the trust who is an individual subsequently becomes a citizen of Singapore or resident in Singapore, if the following conditions are satisfied:

- (a) in the case of a settlor who subsequently becomes a citizen of Singapore or resident in Singapore —
 - (i) no new assets are injected into the trust by the settlor from the day the settlor becomes a citizen of Singapore or resident in Singapore;
 - (ii) the settlor neither receives nor enjoys any benefit under the trust and does not exercise any power of appointment in favour of any person who is a citizen of Singapore or resident in Singapore; and
 - (iii) the settlor neither revokes the trust nor varies the terms of the trust so as to cause any benefit to be paid or otherwise made available to a citizen of Singapore or resident in Singapore;
- (b) in the case of a settlor who was previously a citizen of Singapore or resident in Singapore and the trust was constituted subsequent to the settlor ceasing to be a citizen of Singapore or resident in Singapore, the settlor does not within 5 years after last ceasing to be a citizen of Singapore or resident in Singapore resume being a citizen of Singapore or resident in Singapore;

FOURTH SCHEDULE — *continued*

- (c) in the case of a beneficiary who subsequently becomes a citizen of Singapore or resident in Singapore —
 - (i) the total value of all distributions made by the trustee to the beneficiaries who are citizens of Singapore or resident in Singapore is less than 20% of the cumulative value of all trust distributions made by the trustee for the trust; and
 - (ii) all beneficiaries who are citizens of Singapore or resident in Singapore are beneficially entitled to less than 20% of the assets of the trust.
- (4) For the purposes of sub-paragraph (3)(c), where a trustee is unable by any reasonable means to ascertain the value of any distribution or asset of the trust, the value to be ascribed to such distribution or asset is to be such amount as the Comptroller may determine.
- 3. Subject to paragraph 4, the services supplied in relation to a trust are to be zero-rated if the services are supplied in relation to a foreign trust by —
 - (a) a trustee of the foreign trust (including a trust company providing services in its capacity as trustee of the foreign trust); or
 - (b) a trust company to a trustee of the foreign trust.
- 4. Despite paragraph 3, the services mentioned in that paragraph do not include —
 - (a) services provided directly in connection with land or goods situated in Singapore;
 - (b) services provided to the trustee by any agent other than the services provided by a trust company as specified in paragraph 3(b); and
 - (c) such other services as the Comptroller may determine.
- 5. Every trustee must keep and maintain in respect of the trust such records of the particulars of every settlor and every beneficiary of the trust as the Comptroller may determine.
- 6. Every trustee must comply with such other conditions as the Comptroller may impose for the protection of the revenue.

FIFTH SCHEDULE

Paragraph 6

PRESCRIBED TELECOMMUNICATION SERVICES

1. The transmission, emission or reception of signs, signals, writing, images, sounds or intelligence by any nature of wire, radio, optical or other electro-magnetic systems whether or not such signs, signals, writing, images, sounds or intelligence have been subjected to rearrangement, computation or other processes by any means in the course of their transmission, emission or reception.

2. The provision of —

(a) any international leased circuit, line or network; and

(b) any local leased circuit, line or network, used or to be used in connection with the international leased circuit, line or network to the extent that the local leased circuit, line or network is provided —

(i) by the same supplier as the international leased circuit, line or network; and

(ii) as part of the provision of the international leased circuit, line or network.

3. The provision by a supplier of services referred to in paragraph 1 or 2 of a right to access or use any of those services.

4. The provision by a person of a right to access or use services referred to in paragraph 1 or 2 which the person has received from a supplier of those services.

5. The provision of any service ancillary to, and supplied by the same supplier as, any of the services referred to in paragraph 1, 2 or 3.

6. Nothing in this Schedule includes any part of a supply comprising the sale or supply (including the letting on hire) of any equipment or goods and any repair, maintenance or management thereof which is not in connection with the international transmission of the telecommunication.

SIXTH SCHEDULE

Paragraph 7

PRESCRIBED SERVICES COMPRISING REPAIR, ETC., OF SHIPS AND AIRCRAFT

1. The repair and maintenance of any ship where —
 - (a) the repair or maintenance is carried out on board the ship;
 - (b) any part or component of the ship is removed for repair and —
 - (i) reinstalled on the ship, or returned onto the ship as a spare; or
 - (ii) delivered to —
 - (A) a shipyard situated in Singapore; or
 - (B) an approved marine customer mentioned in regulation 106A of the Goods and Services Tax (General) Regulations 1993; or
 - (c) any part or component of the ship is removed and repaired by way of an exchange with an identical part or component, with the identical part or component being —
 - (i) installed on the ship, or brought onto the ship as a spare; or
 - (ii) delivered to —
 - (A) a shipyard situated in Singapore; or
 - (B) an approved marine customer mentioned in regulation 106A of the Goods and Services Tax (General) Regulations 1993.
- 2.—(1) 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 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.

SIXTH SCHEDULE — *continued*

(2) In sub-paragraph (1)(c), “qualifying person”, in relation to the carrying out of the repair (including by way of exchange) of any part or component of an aircraft, means a person who is certificated by a national civil aviation or military authority to carry out the repair.

3. The making of arrangements for the supply (including the letting on hire) of, or of any space in, any ship or aircraft.

4. Management services, in relation to any ship or aircraft, provided to the owner, operator or agent of the ship or aircraft.

SEVENTH SCHEDULE

Paragraph 8

PREScribed SERVICES IN CONNECTION WITH
PROVISION OF ELECTRONIC SYSTEM RELATING TO
IMPORT AND EXPORT OF GOODS

1. The registration for and subscription of an account with an electronic system through which applications for permits, licences, approvals and other authorisations required under any written law for the import of goods into or export of goods out of Singapore may be made.

2. The processing and approval through the electronic system of applications for permits, licences, approvals and other authorisations mentioned in paragraph 1, including the transmission of data through and storage of data in the electronic system.

EIGHTH SCHEDULE

Paragraph 9

PART 1

PRESCRIBED REQUIREMENTS FOR AIR CONTAINERS AND SEA CONTAINERS

1. Air containers must conform to the standards for Aircraft Unit Load Devices defined by the International Air Transport Association or any other equivalent organisation.
2. Sea containers must conform to the standards defined by the Institute of International Container Lessors, the International Organization for Standardization or any other equivalent organisation.

PART 2

PRESCRIBED SERVICES

1. The repair and maintenance of any air container or sea container where —
 - (a) the repair or maintenance is performed on the air container or sea container;
 - (b) any part or component of the air container or sea container is removed for repair and reinstalled thereafter;
 - (c) any part or component of the air container or sea container is removed for repair and returned as a spare; or
 - (d) any part or component of the air container or sea container is removed and replaced by an identical part or component.
2. Management services in relation to any air container or sea container provided to the owner, agent or lessee of the container.

NINTH SCHEDULE

Paragraph 10

PART 1

PRESCRIBED SERVICES

1. The following services are prescribed for the purposes of section 21(3)(y) of the Act:

- (a) services in connection with the holding of an auction, exhibition or other similar event involving the display of goods;
- (b) broking services and other similar services;
- (c) conservation and restoration services;
- (d) insurance services;
- (e) management services;
- (f) storage services;
- (g) valuation services.

PART 2

PRESCRIBED GOODS

1. The following goods are prescribed for the purposes of sections 21(3)(y) and 21C of the Act:

- (a) an antique;
- (b) an artefact;
- (c) a collector's item;
- (d) jewellery;
- (e) a precious metal;
- (f) a precious stone;
- (g) wine;
- (h) a work of art.

2. In this Part —

“antique” means an object that is more than 100 years old;

“artefact” means an object of historical or cultural interest;

NINTH SCHEDULE — *continued*

“collector’s item” means any collection or collector’s piece, that is of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic, numismatic or philatelic interest;

“film” means a video recording, cinematographic film or any other aggregate of visual images embodied in digital format, disc, tape, film or other device in which visual images are embodied;

“jewellery” means any object designed for the adornment of the body such as a necklace, a ring, a bracelet, an earring, or a brooch, which comprises any one or more of the following:

- (a) a precious metal;
- (b) a precious or semi-precious stone;
- (c) an organic substance such as pearl, coral or amber;

“precious metal” means gold, silver, palladium or platinum of a purity not less than 995 thousandths that is in the form of a bar or wafer of a weight accepted by a bullion or commodity market or exchange, as the case may be;

“precious stone” means a diamond, a ruby, a sapphire or an emerald;

“sound recording” means the aggregate of the sounds embodied in digital format, disc, tape, film or other device in which sounds are embodied;

“wine” means an alcoholic beverage falling under the following Harmonised System Headings:

- (a) 2204.10.00;
- (b) 2204.21.11;
- (c) 2204.21.12;
- (d) 2204.29.11;
- (e) 2204.29.12;
- (f) 2204.21.21;
- (g) 2204.21.22;
- (h) 2204.29.21;
- (i) 2204.29.22;
- (j) 2204.30.10;
- (k) 2204.30.20;

NINTH SCHEDULE — *continued*

- (l) 2205.10.10;
- (m) 2205.10.20;
- (n) 2205.90.10;
- (o) 2205.90.20;
- (p) 2206.00.10;
- (q) 2206.00.90;

“work of art” means a work or an object of artistic interest, in any material or form contained in any medium, including —

- (a) any painting, drawing, collage, decorative plaque or similar picture;
- (b) any engraving, lithograph or other print;
- (c) any sculpture or statuary, in any material;
- (d) any sculpture cast;
- (e) any tapestry or other hanging;
- (f) any ceramic;
- (g) any enamel on metal;
- (h) any film;
- (i) any photograph;
- (j) any sound recording; and
- (k) any installation,

where the work or object is not produced for mass commercial sale and where the work or object is the only such work of art or is comprised in a limited edition.

3. For the purpose of this Part, a collector’s piece is of philatelic interest if —
- (a) it is a postage or revenue stamp, a postmark, a first-day cover or an item of pre-stamped stationery; and
 - (b) it is franked or (if unfranked) it is not legal tender and is not intended for use as such.

TENTH SCHEDULE

Paragraph 11

PRESCRIBED SERVICES

1. Services supplied within any free trade zone or designated area (as defined in paragraph 3 of the Third Schedule) of an airport for —

- (a) the handling of the non-international aircraft; or
- (b) the handling or storage of goods carried in the non-international aircraft.

COMPARATIVE TABLE
GOODS AND SERVICES TAX
(INTERNATIONAL SERVICES)
ORDER 1993

This subsidiary legislation has undergone renumbering in the 2026 Revised Edition. This Comparative Table is provided to help readers locate the corresponding provisions in the previous version.

2026 Ed.	2008 Ed.
9—(1) and (2)	9