

# **Goods and Services Tax (International Services) Order**

## **Table of Contents**

**1 Citation**

**2 Prescribed financial services**

**3 Prescribed services**

**4 Prescribed services relating to ships and aircraft, and goods carried thereon**

**5 Prescribed conditions**

**6 Prescribed telecommunication services**

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

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

**FIRST SCHEDULE Prescribed Financial Services**

**SECOND SCHEDULE Prescribed Services**

**THIRD SCHEDULE Prescribed Services Relating to Ships and Aircraft, and Goods Carried Thereon**

**FOURTH SCHEDULE Prescribed Conditions**

**FIFTH SCHEDULE Prescribed Telecommunication Services**

**SIXTH SCHEDULE Prescribed Services Comprising Repair, Etc., of Ships and Aircraft**

**SEVENTH SCHEDULE Prescribed Services in Connection With Provision of Electronic System Relating to Import and Export of Goods**

## Legislative History

GOODS AND SERVICES TAX ACT  
(CHAPTER 117A, SECTIONS 21(3)(*h*), (*k*) AND (*l*) AND (4) AND 86(1))  
GOODS AND SERVICES TAX (INTERNATIONAL SERVICES) ORDER

O 1

G.N. No. S 513/1993

REVISED EDITION 2008

(2nd June 2008)

[20th December 1993]

### Citation

1. This Order may be cited as the Goods and Services Tax (International Services) Order.

### 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 thereon

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.

## FIRST SCHEDULE

Paragraph 2

### PRESCRIBED FINANCIAL SERVICES

1. Insurance (and not reinsurance) upon or against any risks incurred in the making of advances or the granting of credit directly relating to the export of goods outside Singapore.
2. The advising, confirmation, transfer, acceptance, collection, negotiation or indemnification against payment of any letter of credit directly relating to the export of goods outside Singapore.
3. The collection, endorsement or discounting of any bill of exchange or the factoring of receivables directly relating to the export of goods 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; or
- (c) services ancillary to, including that of organising the services referred to in subparagraphs (a) and (b).

6. Nothing in this Schedule shall include 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 THEREON

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<sup>TM</sup>; and

(e) CARGO D2D<sup>TM</sup>.

3. In this Schedule —

“designated area” means —

(a) in relation to a port —

- (i) any area declared to be a port within the meaning of the Maritime and Port Authority of Singapore Act (Cap. 170A);
- (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 “PUNGGOL FISHERY PORT”;
- (vii) all that area occupied by the “CHANGI FERRY TERMINAL”;
- (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”;  
and
- (x) all that area occupied by the “HARBOUR BRANCH HEADQUARTERS”;

(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; and