

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

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**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.

### **Prescribed requirements and services relating to air and sea containers**

9. The requirements specified in Part I 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, and the services specified in Part II of the Schedule are prescribed for the purposes of section 21(3)(w) of the Act.

[\[S 675/2008 wef 01/01/2009\]](#)

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

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

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

*[S 693/2011 wef 01/01/2012]*

### **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.

*[S 216/2016 wef 01/07/2016]*

## **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 —

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

*[S 491/2012 wef 01/10/2012]*

2. *[Deleted by S 491/2012 wef 01/10/2012]*

3. *[Deleted by S 491/2012 wef 01/10/2012]*

## **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: