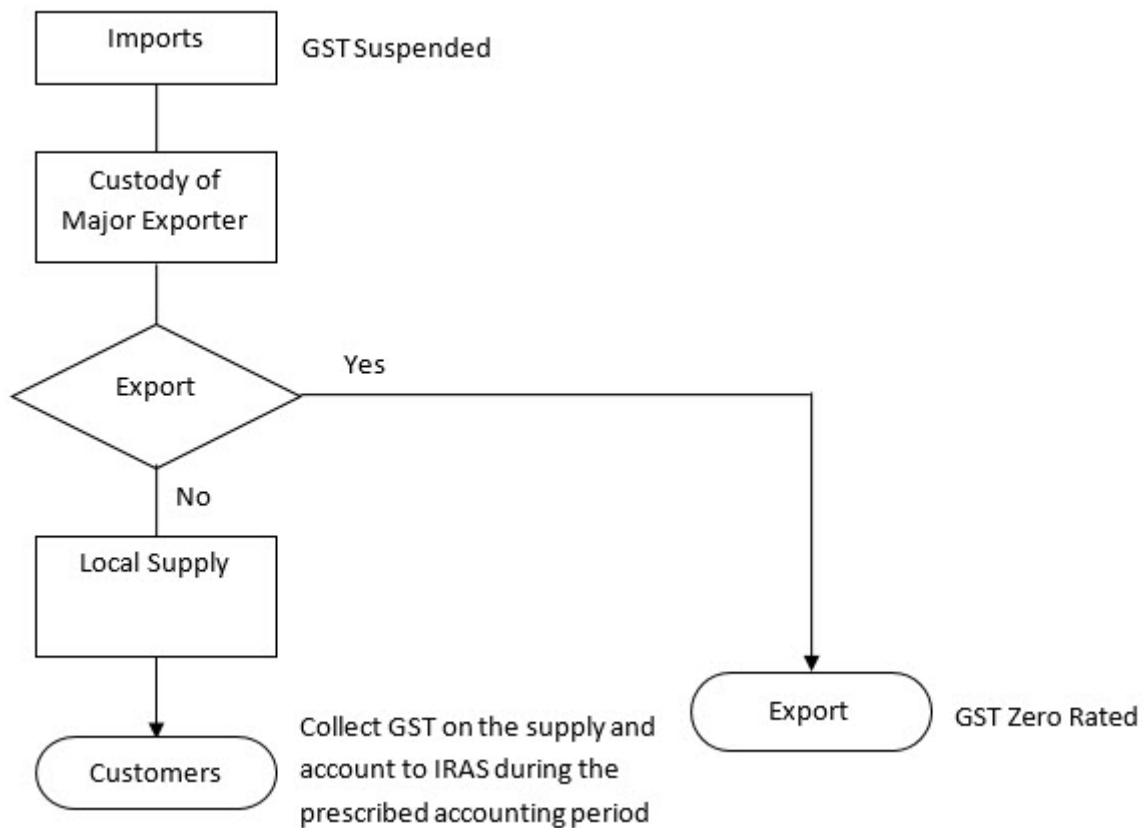


# Major Exporter Scheme

 [customs.gov.sg/businesses/customs-schemes-licences-framework/iras-schemes/major-exporter-scheme](https://customs.gov.sg/businesses/customs-schemes-licences-framework/iras-schemes/major-exporter-scheme)



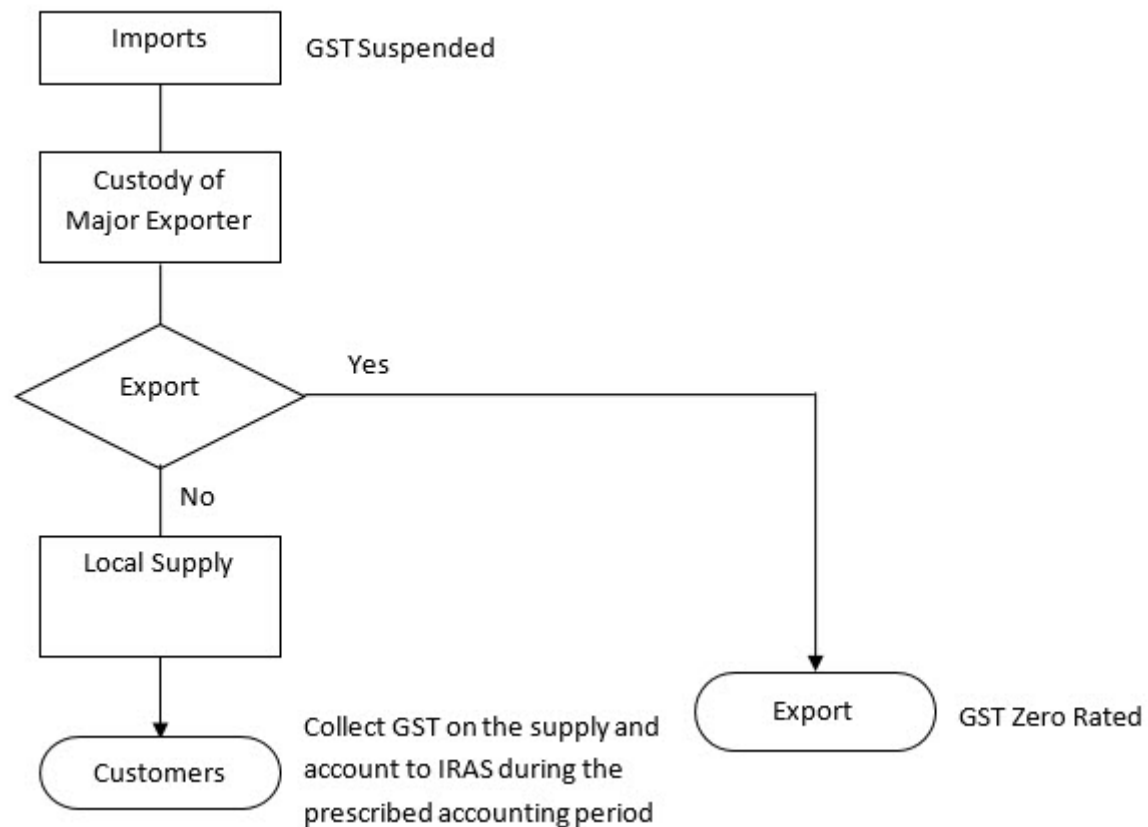
## What is it?

The Major Exporter Scheme (MES) is administered by the [Inland Revenue Authority of Singapore \(IRAS\)](https://www.iras.gov.sg). This scheme is designed to alleviate the cash flow of companies that re-export a substantial amount of their imports.

Under normal rules, businesses have to pay the Goods and Services Tax (GST) of the goods imported to Singapore Customs, and subsequently obtain a refund from IRAS after the submission of their GST returns. This can hinder cash flow for businesses that export goods substantially as no GST is collected from the zero-rated supplies to off-set their initial cash outflow on their imports.

Companies approved under the MES can enjoy GST suspension for non-dutiable goods imported into Singapore, and on goods removed from a zero-GST warehouse.

**An overview of how the Major Exporter Scheme works:**



## Customs Permit Requirements

A Customs In-Non-Payment (Approved Premises / Schemes) permit must be obtained before removing the goods from the Free Trade Zone/entry point or the Zero-GST warehouse under the Major Exporter Scheme (MES). The place of receipt code should be declared as “ME”.

A Declaring Agent (DA) can only obtain permits for an approved MES person after the approved MES person has authorised that DA by using the online e-Service “Apply for Declaring Agents” at IRAS’ [website](#).

For collection of postal parcels at SingPost Centre, a MES trader must present the Customs In-Non-Payment (Approved Premises / Schemes) permit before the parcel can be released without GST payment. Otherwise, the MES trader will have to pay GST on the parcel.

Read more about how to [obtain import permits](#), [GST suspension for goods removed from zero-GST warehouse under the MES](#) and [importing by postal or courier service](#).

[NEXT](#)

[Approved Import GST Suspension Scheme](#)