

IRAS e-Tax Guide

GST Guide on Specialised Warehouse Scheme and Zero-rating of Supplies (Second edition)



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1 Aim

- 1.1 This guide provides information on the Specialised Warehouse Scheme which allows the zero-rating of qualifying services performed on qualifying goods stored in an Approved Specialised Warehouse, and the lease/ tenancy/ licence to occupy a storage space in an Approved Specialised Warehouse¹.
- 1.2 The information includes the list of qualifying goods and services for the scheme, eligibility criteria, application procedure, validity period of the scheme, responsibilities of the GST-registered person under the scheme and documentation requirements to support the zero-rating.
- 1.3 You should read this guide if you are GST-registered, and are in the business of storing your overseas customer's goods in Singapore for an extended period of time and/or providing services on these goods before they are exported.

2 At a glance

- 2.1 A supply of service may be zero-rated if the customer is an overseas person and the service is supplied directly in connection with goods for export². However, where goods are stored in Singapore for an extended period of time, businesses may face difficulty in establishing that the goods are for export when billing their overseas customers.
- 2.2 The purpose of the Specialised Warehouse Scheme (SWS) is to facilitate zero-rating relief on the following supplies to overseas persons:
 - (a) Qualifying services performed on qualifying goods stored in an Approved Specialised Warehouse (the qualifying services can be performed by the operator of the Approved Specialised Warehouse or other GST-registered businesses); and
 - (b) Lease/ tenancy/ licence to occupy a storage space in an Approved Specialised Warehouse (only where such a supply of storage space is made by the operator of an Approved Specialised Warehouse).

¹ This e-Tax Guide replaces the IRAS' e-Tax Guide "GST: Specialised Warehouse Scheme and Zero-rating of Supplies (Second Edition)" published on 23 Oct 2012.

² This is provided under Section 21(3)(g) of the GST Act.

3 Background

- 3.1 In Budget 2011, the Minister for Finance announced the SWS for warehouses that are used for providing specialised storage facilities to overseas persons, and wherein most of the goods stored will eventually be exported (the warehouses under SWS are hereafter referred to as “Approved Specialised Warehouses”).
- 3.2 The above changes were made in recognition of the international characteristics of the supplies, as well as to promote the use of specialised storage facilities in Singapore.
- 3.3 With effect from 1 Jan 2012, the following amendments to the GST Act and its subsidiary legislation have been made to give legislative effect to the zero-rating relief:

GST Change	Supporting Legislation
Specialised Warehouse Scheme	Section 21(7A) of the GST Act and Regulation 106B of the GST (General) Regulations
Zero-rating of qualifying services performed on qualifying goods stored in an Approved Specialised Warehouse	Section 21(3)(y) of the GST Act, Paragraph 10 and Ninth Schedule of GST (International Services) Order
Zero-rating of lease/ tenancy/ licence to occupy a storage space in an Approved Specialised Warehouse	Section 21C of the GST Act

- 3.4 Paragraph 6 of this guide provides the details of SWS. Paragraphs 7 and 8 of this guide explain the conditions for zero-rating and the operational details.

4 Glossary

4.1 Zero-GST/ Licensed Warehouses

- 4.1.1 These are designated areas approved by Singapore Customs for storing imported non-dutiable/ dutiable goods with GST suspended. The licensing and operation of Zero-GST and Licensed Warehouses are administered by Singapore Customs.
- 4.1.2 There are 3 types of licences for Zero-GST Warehouses, namely Type I, Type II and Type III, to cater to the different business needs. A Type I licence requires 80% of the imports to be re-exported. Type II and III are not subject to this export requirement. In addition, Type III licence allows operating of multiple Zero-GST Warehouses under a single licence and goods can be moved freely between the warehouses.
- 4.1.3 For more information, please refer to Singapore Customs' webpage on [Zero-GST Warehouse Scheme](#) and [Licensed Warehouse Scheme](#).

5 Qualifying Goods

5.1 Only warehouses that store certain categories of goods are eligible for the SWS, and only supplies related to such goods may qualify for the zero-rating relief explained in this guide. The categories of goods are:

- (a) a work of art;
- (b) an antique;
- (c) an artefact;
- (d) a collector's item;
- (e) a precious metal (gold, silver, palladium, platinum);
- (f) a precious stone (diamond, ruby, sapphire, emerald);
- (g) jewellery; and
- (h) wine.

Please refer to [Appendix A](#) for the definition of each category of qualifying goods for the purpose of SWS and the zero-rating relief.

6 Specialised Warehouse Scheme (SWS)

6.1 If you operate a warehouse which is used for your business of storing qualifying goods, you may apply for the SWS. The Comptroller of GST grants approval on a warehouse-by-warehouse basis if the eligibility requirements are satisfied. A warehouse with approved status under the scheme is known as an "Approved Specialised Warehouse".

6.2 Eligibility Requirements

6.2.1 For a warehouse to be eligible for SWS, you (as the operator of the warehouse) must satisfy the following requirements in respect of the warehouse:

- (a) You are a GST-registered business.
- (b) The warehouse is already licensed by Singapore Customs as a Zero-GST Warehouse (Type I or II licence) or Licensed Warehouse³.
- (c) You are the licensee of the Zero-GST/ Licensed Warehouse and use the warehouse for your business of storing goods for your customers.

³ For more information, please refer to Glossary in paragraph 4.

- (d) Your overseas⁴ customers (who must either own the goods or act on behalf of another overseas person) must account for more than 90% of the total number of customers who store goods in the warehouse.

In your application, you will need to declare the number of overseas customers and total number of customers (both local and overseas) as at the date of application. If you wish to provide projected numbers, please state the date on which you based your projection and provide us with your basis of projection.

- (e) The qualifying goods (refer to paragraph 5) stored in the warehouse must account for more than 90% of the total units of goods stored in the warehouse.

In your application, you will need to declare the total units of qualifying goods and the total units of goods (including non-qualifying goods) stored for your customers in the warehouse in a period of 12 months. The 12-month period will be the immediate past financial year or any 12 continuous calendar months within the past 18 calendar months. For newly established business, you may use projected numbers and provide us with your basis of projection.

- (f) The units of qualifying goods removed for export must account for more than 90% of the total units of qualifying goods removed from the warehouse.

In your application, you will need to declare the total units of qualifying goods removed for export and total units of qualifying goods removed from the warehouse (into customs territory⁵ and for export) in a period of 12 months (i.e. the immediate past financial year or any 12 continuous calendar months within the past 18 calendar months). For newly established business, you may use projected numbers and provide us with your basis of projection.

- (g) You have good compliance records with IRAS.

You must have a good history of payment for GST and other taxes, and submission and completion of GST returns.

- (h) You have good compliance records with Singapore Customs.

You must not have any major violation of Singapore Customs' regulations and requirements.

⁴ If the person is an individual, he shall generally be treated as belonging overseas if his residential address is not in Singapore. If the person is a business (e.g. company), it shall generally be treated as belonging overseas if it does not have any business establishment or fixed establishment in Singapore.

⁵ If you are able to track, your calculation of "total units of qualifying goods removed from the warehouse" may exclude goods that are temporarily removed from the warehouse under customs control for an event (e.g. auction, exhibition), and returned to the same Zero-GST/ Licensed Warehouse after the event.

6.2.2 Since the SWS is intended for warehouses providing specialised storage for high-value goods, the warehouse is generally expected to have an electronic security system (e.g. access control) and/or climate control system (e.g. temperature and humidity control). In addition, the goods stored in the warehouse are generally expected to be insured.

6.3 Application Procedure

6.3.1 To apply for SWS, please complete and submit the application form (GST F26) which can be downloaded from IRAS' website⁶. The application form must be submitted together with the following documents:

- (a) a copy of your licence for Zero-GST or Licensed Warehouse; and
- (b) documents to support the projected numbers declared (if applicable).

6.3.2 If you wish to have more than one of your warehouses approved under the SWS, you need to submit separate applications in respect of each warehouse. Approval will be granted to warehouses individually.

6.3.3 In the course of processing your application, IRAS may request for other documents to support your declarations, or request a visit to your business premises to assess your business and review your accounting and business records.

6.3.4 You will be informed of the outcome of your application within one month from the date of receipt of your application. This is provided that your application form is fully completed and all relevant supporting documents have been received.

6.4 Valid Period of Approval

6.4.1 If your application is successful, the approval for your warehouse will be valid for a period of three years.

6.4.2 Your business name, GST registration number, Zero-GST/ Licensed Warehouse license number, address of your warehouse and effective date of approval under SWS will be published on IRAS' website. This is to allow other GST-registered businesses to check the approval status of your warehouse so as to zero-rate their supplies of services.

6.5 Conditions of Approval

6.5.1 The eligibility requirements stated in paragraph 6.2 will be conditions of approval which you have to maintain. Should you fail to comply with any of the conditions, you must immediately inform the Comptroller of GST, so that the Comptroller may determine if the SWS approval status for your warehouse should be revoked.

⁶ Go to www.iras.gov.sg > Quick Links > Forms > GST > GST Schemes.

6.5.2 You must also account for and pay GST⁷ on all supplies, relating to goods stored in your warehouse, which take place after you fail to comply with the conditions and cannot come within the zero-rating relief of this scheme (described in paragraphs 7 and 8 of this guide). Please note that, apart from accounting for GST on your own supplies, you must also account for GST on those supplies made by other GST-registered businesses. However, this liability to account for GST will stop once any of the following events occurs:

- (a) The SWS approval status granted for your warehouse ends (i.e. no longer an Approved Specialised Warehouse). For example, the Comptroller of GST revokes the SWS approval, you voluntarily exit from SWS, or the validity period of the SWS approval lapses.⁸
- (b) You are able to comply with the conditions again.
- (c) The Comptroller of GST informs you that the warehouse can continue to be an Approved Specialised Warehouse.

Example 1

Co A is the operator of an Approved Specialised Warehouse. One of the conditions of approval is that more than 90% of the total customers who store goods in the warehouse must be overseas customers. However, on 1 Jan 2014, only 20% of Co A's customers who store goods in the warehouse are overseas customers.

- Co A should immediately inform the Comptroller of GST of his failure to comply with a condition of approval.
- If Co A makes a supply relating to goods stored in the warehouse on or after 1 Jan 2014, he cannot zero-rate the supply based on the relief described in this guide. He needs to account for output tax on the supply.
- If an auctioneer (i.e. another GST-registered business) makes a supply relating to goods stored in the warehouse on or after 1 Jan 2014, and the supply is zero-rated based on the relief described in this guide, Co A also needs to account for output tax on the supply made by the auctioneer. However, if the auctioneer decides to standard-rate the supply or if the supply can qualify for other zero-rating relief, Co A does not need to account for GST on that supply.

After being informed about the failure to comply, the Comptroller revokes the approval granted to the warehouse on 15 Jan 2014.

- From 15 Jan 2014, the supplies made by both Co A and the auctioneer must be standard-rated, unless they qualify for other zero-rating relief.
- Without checking the warehouse's status, the auctioneer may erroneously continue to zero-rate his supply based on the relief described in this guide. If so, Co A is not liable to account for GST on the supply zero-rated by the auctioneer.

⁷ The amount of GST is at 7% of the value of supply. It should be reported in Box 6 ("Output tax due") of your GST return.

⁸ After the SWS approval status granted for your warehouse ends, the supplies relating to goods stored in your warehouse will no longer qualify for the zero-rating relief described in this guide.

6.6 Responsibilities under the Scheme

You have the following responsibilities under SWS:

- 6.6.1 You must immediately inform the Comptroller of GST of any change in the particulars or information declared in your application (e.g. change in license number, license type or address of Zero-GST/ Licensed Warehouse).
- 6.6.2 You must maintain records of your customers (both existing and former) with details of their belonging status and period which you are contracted to provide storage facilities. If your overseas customer is not the owner of the goods stored, you must ensure that your zero-rated supplies to the overseas customer under SWS do not directly benefit any local person (e.g. local owner of the goods). Please refer to paragraph 7.1 on the conditions for zero-rating.
- 6.6.3 You must maintain records of all qualifying goods removed from the warehouse with details of the number of units and whether they are for export.
- 6.6.4 As other GST-registered businesses may rely on the approval of your warehouse to zero-rate their supplies of services, you may need to acknowledge on service reports or provide written confirmation that services are performed on qualifying goods stored in your warehouse. These serve as supporting documents for the zero-rated supplies made by the GST-registered businesses. You may refer to [Appendix B](#) for a template of written confirmation.
- 6.6.5 You must maintain a listing of supplies related to goods stored in your warehouse and zero-rated under the relief described in paragraphs 7 and 8 of this guide, including services which are performed during the period covered by Temporary Removal⁹. The services may be supplied by you or other GST-registered businesses. In addition to maintaining records of your supplies, you need to maintain records of such services supplied by other GST-registered businesses¹⁰. The listing must contain the following details:

⁹ Goods may be temporarily removed from a Zero-GST/ Licensed Warehouse for repair, maintenance, auctions, exhibitions and other similar events. Under this Temporary Removal, GST and/or duty is suspended when the goods are removed from the Zero-GST/ Licensed Warehouse and on sale of the goods during the event, if the goods are returned to any Zero-GST/ Licensed Warehouse after the event. For more information, please refer to Singapore Customs' webpage on [Temporary Removal of Goods for Repair Activities](#) and [Temporary Removal of Goods for Auctions and Exhibitions](#) or approach your Account Manager in Singapore Customs.

¹⁰ Such information may be obtained from other GST-registered businesses when they request for your acknowledgement or written confirmation that services are performed on qualifying goods stored in the warehouse.

- (a) Supplier's name;
- (b) Supplier's GST registration number;
- (c) Time of supply¹¹;
- (d) Description of the supply; and
- (e) Value of supply.

The listing also allows you to determine the amount of output tax to account for in the event you fail to comply with the conditions of approval.

6.7 Revocation of Approval

- 6.7.1 Approval is granted on the condition that the warehouse must continue to be a Zero-GST/ Licensed Warehouse during the 3-year validity period under SWS. Please inform the Comptroller of GST early if you decide not to renew your Zero-GST/ Licensed Warehouse license after it expires. In the event that the Zero-GST/ Licensed Warehouse license is not renewed or is revoked, approval for the warehouse under SWS will also be revoked.
- 6.7.2 The Comptroller of GST may also, by notice in writing, revoke the approval if it is found that you have:
- (a) At any time, ceased to satisfy any of the eligibility requirement for SWS; or
 - (b) Provided false, misleading or inaccurate information in the application for SWS; or
 - (c) Failed to comply with any condition of approval and responsibilities under SWS.
- 6.7.3 After revocation of approval, you should not make representations (e.g. written confirmation to other GST-registered businesses) that the warehouse is an Approved Specialised Warehouse. If you are aware of any GST-registered businesses that may wrongfully rely on their past knowledge of the approval to zero-rate their supplies, you should immediately inform them of the revocation and that supplies of services performed on goods stored in the warehouse can no longer qualify for zero-rating.

¹¹ Time of supply is the earlier of the date the supplier issues an invoice, or the date the supplier receives payment.

7 Zero-rating of the Supply of Storage and Other Services

7.1 A GST-registered business, including the operator of the Approved Specialised Warehouse, may zero-rate a supply of service that satisfies the following conditions:

- (a) The service is supplied under a contract with an **overseas person** and directly benefits an **overseas person**¹²;
- (b) The service is a **qualifying service** (refer to paragraph 7.3);
- (c) The service is supplied directly in connection with **qualifying goods** (refer to paragraph 5); and
- (d) At the time the service is performed, the qualifying goods –
 - are stored in an Approved Specialised Warehouse; or
 - have been removed from an Approved Specialised Warehouse under Temporary Removal for the following purposes:
 - (i) for the repair, maintenance or performance of any other similar service on the goods; or
 - (ii) for an auction, exhibition or other similar event involving the display of goods.

After this activity or event, the qualifying goods must be returned to any Approved Specialised Warehouse.

7.2 Details of Approved Specialised Warehouses will be published on IRAS' website. You, as a supplier of the service, should check the published details and with the operator of the Approved Specialised Warehouse on whether conditions (c) and (d) are satisfied before zero-rating your supply of service.

Qualifying Services

7.3 The qualifying services are:

- (a) storage services;
- (b) goods management services;
- (c) services of holding an auction or exhibition of the goods;
- (d) broking services and other similar services;
- (e) conservation and restoration services;

¹² If the person is an individual, he shall generally be treated as belonging overseas if his residential address is not in Singapore. If the person is a business (e.g. company), it shall generally be treated as belonging overseas if it does not have any business establishment or fixed establishment in Singapore.

- (f) valuation services; and
- (g) insurance services.

The services must be directly in connection with the qualifying goods.

Example 2

Co A operates a Zero-GST Warehouse which is used for its business of storing works of art. Co A applied for SWS and the Zero-GST Warehouse is approved as an Approved Specialised Warehouse.

John is an **overseas person**. Co A supplies storage and management services (*qualifying services*) to John for a painting (*qualifying goods*) that is stored in its Approved Specialised Warehouse.

- Co A may zero-rate its supply of storage and management services to John.

Example 3

Co A operates an Approved Specialised Warehouse. Co B (*a supplier other than the warehouse operator*) supplies auction service (*a qualifying service*) to John for the painting (*qualifying goods*). The painting is removed from Co A's Approved Specialised Warehouse for an auction under Temporary Removal, and is returned to the Approved Specialised Warehouse after the auction.

- Co B may zero-rate its supply of auction service to John.

Co A and Co B also supply the same services to Lee who is a **local person**.

- Co A and Co B should standard-rate their supplies of services to Lee, unless the supplies qualify for other zero-rating relief.

Documentary Requirements

7.4 You are required to maintain all documents to support zero-rating. They include:

- (a) Service request or contract with your overseas customer (if applicable)
- (b) Invoice to your overseas customer
- (c) Evidence of payment received from your overseas customer
- (d) A copy of the letter of approval for SWS. You may need to obtain it from the operator of the Approved Specialised Warehouse.
- (e) Document(s) validating that –
 - the service is performed on qualifying goods; and
 - at the time the service is performed, the qualifying goods are stored in or were removed (under Temporary Removal) from an Approved Specialised Warehouse.

If you are the operator of the Approved Specialised Warehouse, such a document may be in the form of your contract with the overseas customer described in (a). For suppliers other than the operator, such a document may be in the form of a service report acknowledged by the operator, or a written confirmation from the operator. Please refer to [Appendix B](#) for a template of written confirmation.

7.5 Where the service is performed during the period covered by Temporary Removal, you also have to maintain the following documents:

- (a) A copy of the removal permit/ declaration letter taken to remove the qualifying goods from an Approved Specialised Warehouse to the event venue; and
- (b) A copy of the removal permit/ declaration letter taken to return the qualifying goods from the event venue to the same or another Approved Specialised Warehouse.

If the removal permits/ declaration letters are taken by the operator of the Approved Specialised Warehouse, other suppliers will need to obtain a copy of these documents from the operator to support their zero-rated supply.

8 Zero-rating of the Supply of Storage Space

- 8.1 The spectrum of storage facilities provided for high-value goods kept in an Approved Specialised Warehouse may range from “managed storage service”¹³ to “private storage unit”¹⁴. For GST purposes, a provision of “managed storage service” is likely to be regarded as a supply of service, but a provision of “private storage unit” is likely to be regarded as a supply of lease/ tenancy/ licence to occupy land. Prior to 1 Oct 2011, the supply of lease/ tenancy/ licence to occupy land has to be standard-rated as the land is located in Singapore.
- 8.2 To allow zero-rating to the entire spectrum of storage facilities, the operator of an Approved Specialised Warehouse (i.e. the business that applied for SWS) may zero-rate both the supply of storage as a service and the supply of lease/ tenancy/ licence to occupy land that satisfies the following conditions:
- (a) The lease/ tenancy/ licence to occupy land is supplied under a contract with an **overseas person** and directly benefits an **overseas person**¹⁵;
 - (b) The whole land is part of the Approved Specialised Warehouse; and
 - (c) The land is used by the operator of the Approved Specialised Warehouse in its business of storing qualifying goods for others.
- In other words, the operator must be engaged by its overseas customer for storing of goods, and not other purposes. Therefore, the provision of “private storage unit” generally qualifies for zero-rating, so long as the qualifying goods stored within are not the operator’s own goods. However, if the operator leases land for its customer to set up an office, the supply cannot be zero-rated.
- 8.3 While all GST-registered businesses may zero-rate the supply of storage as a service (subject to the conditions in paragraph 7.1), only the operator of an Approved Specialised Warehouse can zero-rate a supply of lease/ tenancy/ licence to occupy a storage space in his warehouse.

¹³ Under this model, the storage supplier stores its customer’s goods in an area not specifically allocated for the goods but together with the goods of other customers. All the goods are managed by the storage supplier.

¹⁴ Under this model, the storage supplier allocates a defined area (e.g. vault, locker) in its warehouse to store its customer’s goods. The storage supplier may additionally supply other services such as management service for the goods.

¹⁵ If the person is an individual, he shall generally be treated as belonging overseas if his residential address is not in Singapore. If the person is a business (e.g. company), it shall generally be treated as belonging overseas if it does not have any business establishment or fixed establishment in Singapore.

Example 4

John is an **overseas person**. He engaged Co A, which operates an Approved Specialised Warehouse, to store antiques (*qualifying goods*) in a 25m² storage unit. The storage unit is exclusively for John's use.

- Co A may zero-rate its supply of storage unit to John.

Co A also supplies a similar storage unit to Lee who is a **local person**.

- Co A should standard-rate his supply of storage units to Lee.

Example 5

Co A operates an Approved Specialised Warehouse. Bank D engaged Co A to store investment-grade gold (*qualifying goods*) in a 100m² storage unit. The storage unit is exclusively for Bank D's use.

- If Bank D is an **overseas company**, Co A may zero-rate its supply of private storage unit to Bank D.
- If Bank D is a **local company**, Co A should standard-rate its supply of private storage unit to Bank D.

As some of the investment-grade gold which Bank D stored is owned by Bank D's customers, Bank D also supplies storage service (*a qualifying service*) to its customers.

- If Bank D is GST-registered in Singapore, Bank D may zero-rate its supply of storage service to the customers belonging outside Singapore (explained in paragraph 7). The supply of storage service to customers belonging in Singapore should be standard-rated, unless the supply qualifies for other zero-rating relief.

Documentary Requirements

8.4 You are required to maintain all documents to support zero-rating. They include:

- (a) Contract with your overseas customer (if applicable)
- (b) Invoice to your overseas customer
- (c) Evidence of payment received from your overseas customer

9 Contact Information

9.1 For enquiries on this e-Tax Guide, please contact:

Goods & Services Tax Division
Inland Revenue Authority of Singapore
55 Newton Road
Singapore 307987

Tel: 1800 356 8633
Fax: (+65) 6351 3553
Email: gst@iras.gov.sg

9.2 If you wish to enquire about Zero-GST/ Licensed Warehouse, Temporary Removal Scheme and permits declaration matters, please contact:

Singapore Customs
55 Newton Road
Singapore 307987

Website: www.customs.gov.sg
Tel: (+65) 6355 2000

10 Updates and Amendments

	Date of amendment	Amendments made
1	1 Apr 2015	Revised paragraph 6.2.1(c) to (f) and footnote 5 in line with the legislative changes on Regulation 106B taking effect from 1 Apr 2015. Amended Example 1 in paragraph 6.5.2 and paragraph 6.6.2.

Appendix A: Definition of qualifying goods

(a) “**Work of art**” means a work or an object of artistic interest, in any material or form contained in any medium, including –

- a painting, drawing, collage, decorative plaque or similar picture;
- an engraving, lithograph or other print;
- a sculpture or statuary, in any material;
- a sculpture cast;
- a tapestry or other hanging;
- a ceramic;
- an enamel on metal;
- a film¹⁶;
- a photograph;
- a sound recording¹⁷; and
- an installation.

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

(b) “**Antique**” means an object that is more than 100 years old.

(c) “**Artefact**” means an object of historical or cultural interest.

(d) “**Collector’s item**” means any collection or collector’s piece, that is of zoological¹⁸, botanical¹⁹, mineralogical²⁰, anatomical²¹, historical²², archaeological²³, palaeontological²⁴, ethnographic²⁵, numismatic²⁶ or philatelic interest.

For the purpose of SWS and the zero-rating relief explained in this guide, a collector’s piece is of *philatelic interest* if —

- (i) it is a postage or revenue stamp, a postmark, a first-day cover or an item of pre-stamped stationery; and

¹⁶ 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.

¹⁷ The aggregate of the sounds embodied in digital format, disc, tape, film or other device in which sounds are embodied.

¹⁸ An interest connected with the scientific study of animals and their behaviour.

¹⁹ An interest connected with the scientific study of plants and their structure.

²⁰ An interest connected with the scientific study of minerals.

²¹ An interest connected with the scientific study of the structure of human or animal bodies.

²² An interest connected with the study of past events concerned in the development of a particular place, subject, etc.

²³ An interest connected with the study of cultures of the past, and of periods of history by examining the remains of buildings and objects found in the ground.

²⁴ An interest connected with the study of fossils as a guide to the history of life on earth.

²⁵ An interest connected with the study of different races and cultures.

²⁶ An interest connected with the study of coins and medals.

- (ii) it is franked, or (if unfranked) it is not legal tender and is not intended for use as such.
- (e) “**Precious metal**” means gold, silver, palladium or platinum of a purity not less than 995 thousandths. They must be in the form of a bar or wafer, of a weight accepted by a bullion or commodity market or exchange.
- (f) “**Precious stone**” means a diamond, a ruby, a sapphire or an emerald.
- (g) “**Jewellery**” means any object designed for the adornment of the body (e.g. a necklace, a ring, a bracelet, an earring, or a brooch). It must comprise any one or more of the following:
 - (i) a precious metal
 - (ii) a precious or semi-precious stone
 - (iii) an organic substance such as pearl, coral or amber
- (h) “**Wine**” means an alcoholic beverage falling under the following Harmonised System Headings:

Harmonised System Heading	Product Description
2204.10.00	Sparkling wines
2204.21.11	Still wine; In container holding 2 Litres or less; of alcoholic strength by volume not exceeding 15% vol
2204.21.12	Still wine; In container holding 2 Litres or less; of alcoholic strength by volume exceeding 15% vol
2204.29.11	Other wine; In container holding more than 2 Litres; of alcoholic strength by volume not exceeding 15% vol
2204.29.12	Other wine; In container holding more than 2 Litres; of alcoholic strength by volume exceeding 15% vol
2204.21.21	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, 2ltr or less, not exceeding 15% alc/vol
2204.21.22	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, 2ltr or less, exceeding 15% alc/vol
2204.29.21	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, more than 2 ltr, not exceeding 15% alc/vol
2204.29.22	Grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding more than 2 litre, of an alcoholic strength by volume exceeding 15% vol
2204.30.10	Other grape must, not exceeding 15% alc/vol

2204.30.20	Other grape must, exceeding 15% alc/vol
2205.10.10	Vermouth and other grape wine flavoured with plants or aromatic substances, 2 ltr or less, not exceeding 15% alc/vol
2205.10.20	Vermouth and other grape wine flavoured with plants or aromatic substances, 2 ltr or less, exceeding 15% alc/vol
2205.90.10	Vermouth and other grape wine flavoured with plants or aromatic substances, more than 2 ltr, not exceeding 15% alc/vol
2205.90.20	Vermouth and other grape wine flavoured with plants or aromatic substances, more than 2 ltr, exceeding 15% alc/vol
2206.00.10	Cider & Perry
2206.00.90	Mead and other fermented beverages and mixtures of fermented beverages and non-alcoholic beverages

Appendix B: Template of written confirmation

<Reference Number>

Date: <dd mmm yyyy>

To: <Name of supplier>

<GST registration number of supplier>

<Address of supplier>

Confirmation of Service(s) Performed

We hereby confirm that <name of supplier> has performed the service(s) in Part A on the goods in Part B on <date of performance>.

Part A

S/N	Description of Service	Remarks
1		
2		

Part B

S/N	Description of Goods	Identification Number
1		
2		

At the time the service(s) is(are) performed: *[Please select]*

- ☐ The goods in Part B are stored in a Zero-GST Warehouse/ Licensed Warehouse (<warehouse licence number>) approved under the Specialised Warehouse Scheme.
- ☐ The goods in Part B were temporarily removed from a Zero-GST/ Licensed Warehouse (<warehouse licence number>) approved under the Specialised Warehouse Scheme, with the permission of Singapore Customs, for <name of event> held at <event venue> for the period of <state period>. After the event, all the goods in Part B will be returned to a Zero-GST/ Licensed Warehouse (<warehouse licence number>) approved under the Specialised Warehouse Scheme.

Yours faithfully

Name of Authorised Personnel²⁷:

Designation:

Business Name of Zero-GST/ Licensed Warehouse Operator:

GST Registration Number:

Warehouse Licence Number:

Company Stamp and Signature:

²⁷ Authorised personnel should be a person holding at least the appointment of Manager/ Head of Department.