



# **Zero-GST**

## **Warehouse Scheme**

### **H A N D B O O K**

***We make trade easy, fair and secure***

## Preface

All goods are subject to Goods and Services Tax (GST) upon importation.

Even for a GST-registered importer who pays GST at the point of importation (i.e. input tax) and in turn charges GST on the supplies he makes (i.e. output tax), the input tax represents a cost to him in terms of cash flow. This is especially so if he re-exports his goods. This is because exports are zero-rated, i.e. he will not charge an output tax to help mitigate the cost of financing the input tax.

Moreover, the need to charge and account GST on all imports and local supplies may result in substantial administrative costs to businesses.

The Zero-GST Warehouse Scheme ("Zero-GST Scheme") aims to strengthen Singapore's status as a logistics and distribution hub in the region. It helps importers, exporters and distributors to reduce business costs.

A Zero-GST warehouse is conceptually an extension of the Free Trade Zone (FTZ) into the premises of businesses. When the goods are removed from the FTZ or imported via the land checkpoints, and moved into a Zero-GST warehouse, GST on the goods is suspended. Similarly, GST is suspended when the goods are transferred from one Zero-GST warehouse to another. GST is only payable when the goods are removed from the Zero-GST warehouse into the local market.

In addition, supplies of the goods while they are warehoused are disregarded for GST purposes. In other words, no GST is charged on "in-bond" sales (where ownership of the goods changes while the goods remain in warehouse). However, storage charges of Zero-GST warehouse will be subject to GST unless it is incurred directly in connection with goods that are meant for export and your services are provided to an overseas person.

Under the Zero-GST Scheme, there are three licence types, namely Warehouse Type I, Warehouse Type II and Warehouse Type III, to cater to the different needs of companies. This handbook will explain in details the mechanism, the qualifying criteria and conditions of participating in the Zero-GST Scheme.

If you need information on other customs documentation and procedures, please visit our website at <http://www.customs.gov.sg>.

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# 1

## About This Handbook

### 1.1 Is this handbook meant for me?

If you wish to suspend GST on your imported goods and you belong to any of the three categories of traders listed below, you should read this handbook.

- (a) you trade in imported commodities which are sold many times (within the warehouse premises) before these commodities are released for regional/international and/or local distribution. In this case, a Zero-GST warehouse affords the advantage of disregarding the multiple supplies for GST purposes;
- (b) you use Singapore as a regional/international distribution hub (import goods into Singapore and then re-export them). In this case, the Zero-GST warehouse serves as your “FTZ”. Goods which are eventually re-exported will not attract GST. Goods are subject to GST only upon release into the local market; or
- (c) you operate a service warehouse and you have customers belonging to the categories mentioned in (a) or (b) above.

### 1.2 What is this handbook about?

This handbook tells you:

- (a) what you need to know about the Zero-GST Scheme (*Chapter [2](#)*);
- (b) the licence types available, the benefits of each type and conditions you must meet to operate a Zero-GST warehouse (*Chapters [3](#) to [6](#)*);
- (c) what your obligations as a licensee are (*Chapter [7](#)*); and
- (d) how to apply for the scheme and what are the other administrative details and reference materials (*Chapters [8](#) to [9](#)*).

# 2

## Overview of the Zero-GST Scheme

### 2.1 What is a Zero-GST warehouse?

A Zero-GST warehouse is a designated area approved by Singapore Customs for storing imported goods with GST suspended.

Depending on circumstances, a Zero-GST warehouse may be the entire premises, a designated part of the premises, a storage tank or any other places approved by Singapore Customs. The designated part may be demarcated with lines, separating it from other areas.

You are allowed to use the non-designated area of the same warehouse premises for other purposes such as storing goods acquired locally or goods for which GST has been paid.

Non-Zero-GST goods are **not** allowed to be stored in the designated Zero-GST areas. However, you may seek approval to waive this condition if you have in place a computerised and up-to-date inventory tracking system, i.e. your inventory system is able to differentiate the non-Zero-GST goods from the Zero-GST goods, and can identify their exact locations.

### 2.2 How will a Zero-GST warehouse benefit my company?

It will improve cash flow and reduce administrative costs for your business as GST is suspended on goods

- (a) imported into Zero-GST warehouses;
- (b) traded within Zero-GST warehouses;
- (c) removed between Zero-GST warehouses; and
- (d) removed to traders registered under the Major Exporter Scheme (MES) and the Approved Third Party Logistics (A3PL) Company Scheme.

### 2.3 Who can operate a Zero-GST warehouse?

Zero-GST warehouses may be operated by the owners of the goods or by service warehouse operators who take responsibility for the security, accountability and proper control of the Zero-GST goods.

### 2.4 What types of goods can be warehoused?

As a general rule, you can warehouse any goods except:

- (a) dutiable goods;
- (b) locally-acquired or locally-manufactured goods; and
- (c) GST-paid goods.

Dutiable goods must be stored in a Licensed Warehouse. Locally-acquired or locally-manufactured goods and GST-paid goods can be stored in the non-designated areas of the same warehouse premises.

### 2.5 What operations can be performed on the Zero-GST goods?

Generally, value-adding operations intended to make the imported goods ready for the next link in the supply chain are permitted within the Zero-GST warehouse, as long as they do not change the original characteristics of the goods. Licensees are required to seek approval from Singapore Customs before carrying out any operations.

Examples of permitted operations are:

- (a) re-packing where the total quantities of Zero-GST goods are not changed;
- (b) re-packaging, including mixing, sorting, grading, labelling, stamping, etc. for distribution or sale;
- (c) preservation to keep the Zero-GST goods dry, cool or frozen; and
- (d) lubricating, rust-proofing, airing or cleaning the Zero-GST goods.

## 2.6 What are the basic qualifying criteria to operate a Zero-GST warehouse?

To qualify, you must meet the following basic criteria:

- (a) You are a GST-registered trader with the Inland Revenue Authority of Singapore (IRAS);
- (b) You are a registered trader with Singapore Customs;
- (c) You must have good compliance and payment records with Singapore Customs and IRAS;
- (d) The premises designated to be the Zero-GST area must be a storage-based facility with security measures in place;
- (e) You must have good stock record-keeping and warehouse procedures that ensure accountability of the goods. There must be clear lines of responsibility between the warehouse staff; and
- (f) You must have undergone a TradeFIRST<sup>1</sup> assessment.

With effect from 1 January 2018, to mitigate money laundering and terrorism financing risks, licensees that wish to store listed goods must seek Singapore Customs' approval in writing<sup>2</sup>. Licensees storing listed goods must:

- (a) Comply with the requirements and inform Singapore Customs in writing if you do not wish to store the listed goods or is no longer able to comply with the requirements;
- (b) Obtain and maintain information on;
  - value of the goods;
  - identity of the customer who deposited the goods;
  - identity of the person(s) with control over the goods; and
  - identity of the person(s) with beneficial ownership of the goods;
- (c) Update the identity of the persons set out at (b) above in the event where there is a change in the person(s) with control over the goods and/or the

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<sup>1</sup> TradeFIRST (Trade Facilitation Integrated Risk-based SysTem) is an assessment framework that allows Singapore Customs to appraise companies based on a common set of assessment criteria that is applied across all of Singapore Customs' schemes.

<sup>2</sup> For a company that wish to store listed goods, it must obtain minimally the "Intermediate" band and the Zero-GST Warehouse Type II licence under the TradeFIRST framework.



beneficial ownership of the goods. To maintain the records and supporting documents for the purpose of this clause;

- (d) Screen all persons who is storing listed goods against publicly available databases for criminal activity, including offences involving fraud, money-laundering, terrorist financing activities, and/or designation by the United Nations Security Council as a designated entity subject to a United Nations sanctions regime; and
- (e) Screen (as and when may be necessary) the identity of the persons set out at (b) above in the event where there is a change in the identity of the person(s) with control and/or beneficial ownership of the goods. To maintain the records and supporting documents.

In addition, in the event that the screening results in a positive result, to file a Suspicious Transactions Report ("STR") electronically on STRO Online Notices and Reporting platform ("SONAR") and inform Singapore Customs.

With effect from 1 January 2019, if the listed goods belonging to the two categories, namely works of arts and antiques, are stored in the Zero-GST warehouse, the licensees must obtain, maintain and update information on the name of the work of art and/or antique, the name of artist, the dimension of work of art and/or antique and the last transaction date of the work of art and or/antique. The information maintained must be produced to Singapore Customs upon request.

In addition, the Licensee shall ensure that the supplier and consignee information are declared in the relevant customs permit for movement of listed goods into or out of the Zero-GST Warehouse, where applicable.

- (a) The following permit types are applicable for the declaration of supplier information:
  - IN movement into the ZGS [Message Type = INP (In-Non-Payment) with Declaration Type = APS (Approved Premises/Schemes)];
  - OUT movement from the ZGS [Message Type = IPT (In-Payment) with Declaration Type = GST]; and
  - OUT movement from the ZGS [Message Type = INP (In-Non-Payment) with Declaration Type = GTR].

If the supplier information is not known at the point of permit application during the IN movement into the ZGS, the supplier to be indicated in the permit declaration, may be the overseas or local party accountable for importing and storing the listed goods in the ZGS.

(b) The following permit types are applicable for the declaration of consignee information:

- IN movement into the ZGS [Message Type = INP (In-Non-Payment) with Declaration Type = APS (Approved Premises / Schemes)]; and
- OUT movement from the ZGS [Message Type = OUT (Export) with Declaration Type = APS (Approved Premises / Schemes)]. However, please note that the consignee information is not required for the OUT movement of sea stores from the ZGS.

## 2.7 What are the licence types available to me?

Under the Zero-GST Scheme, there are three licence types, namely Warehouse Type I, Warehouse Type II and Warehouse Type III, for you to choose from. However, Type I and II licensees need to qualify for the “Standard” and “Intermediate” bands under TradeFIRST respectively; while Type III licensees need to qualify for the “Enhanced” or the “Premium” band. For more information on TradeFIRST, *please refer to Chapter [3](#) for more details.*

## 2.8 Which licence type is meant for my company?

In selecting the licence type for your company, you may want to consider your business activities and needs, and the licence type. An overview of the three licence types is given below.

### **Warehouses Type I**

If you operate a storage facility and you need a Zero-GST warehouse to hub imported goods in Singapore for both local release and subsequent re-distribution in the region/internationally, this licence type may be suitable for you. *(Please refer to Chapters [4](#) for more details on these licence type.)*

### **Warehouses Type II**

If you operate a storage facility and you need a Zero-GST warehouse to hub imported goods, including listed goods, in Singapore for both local release and subsequent re-distribution in the region/internationally, this licence type may be suitable for you. *(Please refer to Chapters [5](#) for more details on this licence type.)*

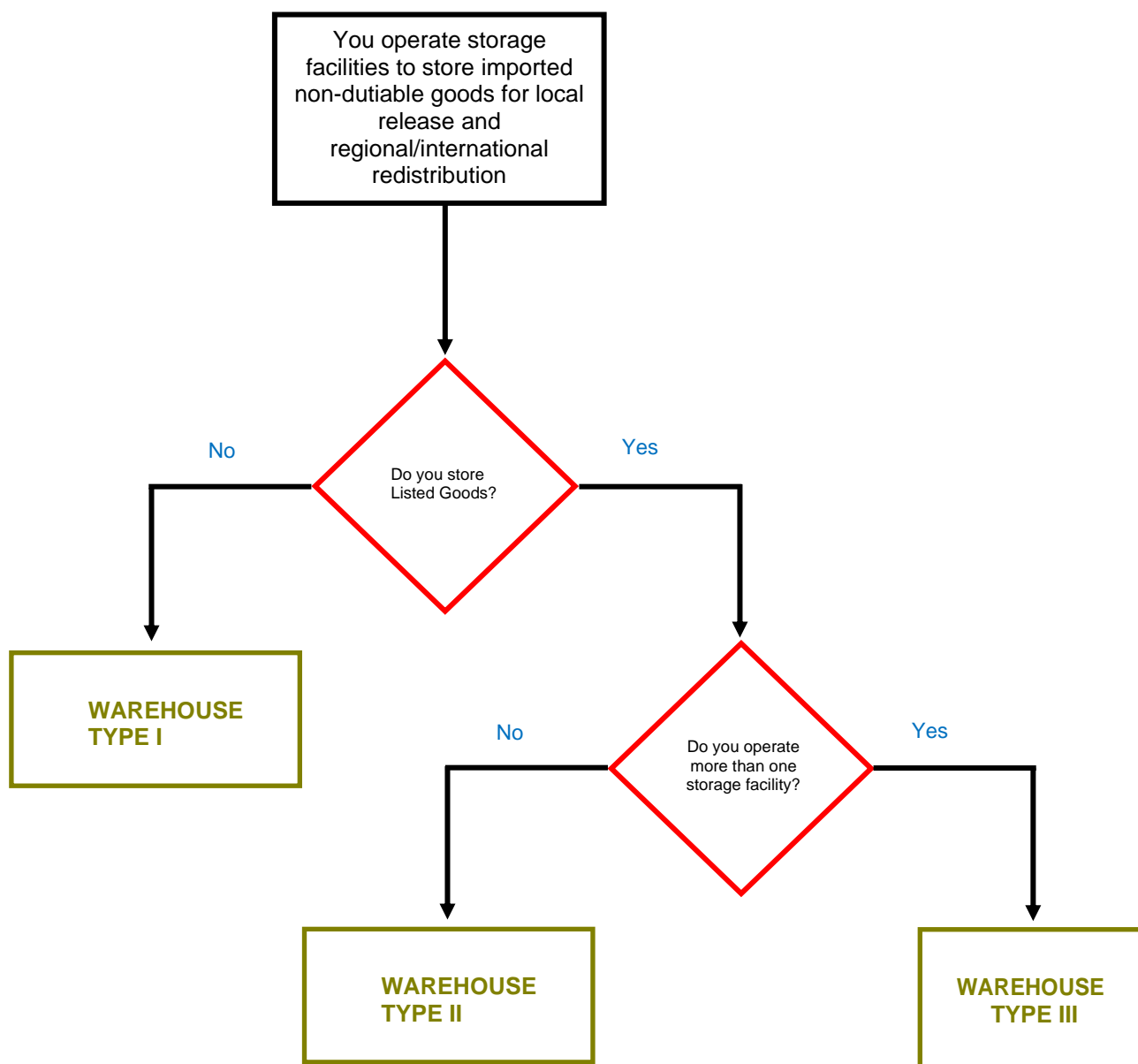
### **Warehouse Type III**

If you are operating multiple storage facilities which store imported goods for exports as well as for local release, this licence type may be suitable for you. Not only will you enjoy GST suspension on imported goods predominantly meant for local release, you will also enjoy flexibility in the storage and movement of goods between the storage facilities. *(Please refer to Chapter [6](#) for more details on this licence type.)*

To assist you in deciding the licence type most appropriate for your company, you may refer to the Flow Chart at [Chapter 2.9](#). A comparison of the key features of the three warehouse types is shown in [Chapter 2.10](#).

Always talk to our customs officers as they are ready to assist and advise you on the licence type most appropriate for your business activity. (*Please refer to [Chapter 8.5](#) for Singapore Customs' contact information.*)

## 2.9 Flow Chart to help determine the Licence Type for your company



## 2.10 Comparison of Zero-GST Type I to III warehouses

	<u>Features</u>	Type I	Type II	Type III
1	Customs-Assigned Lot No	Yes	No	
2	Demarcated Storage Area	Yes	No	
3	Storage of Listed Goods	No	Yes	
4	Warehouse Location(s) per Licence	One		Multiple

# 3

## TradeFIRST



### 3.1 What is TradeFIRST?

TradeFIRST stands for **T**rade **F**acilitation & **I**ntegrated **R**isk-based **S**ys**T**em. It is a one-stop assessment framework that makes trade easy, fair and secure.

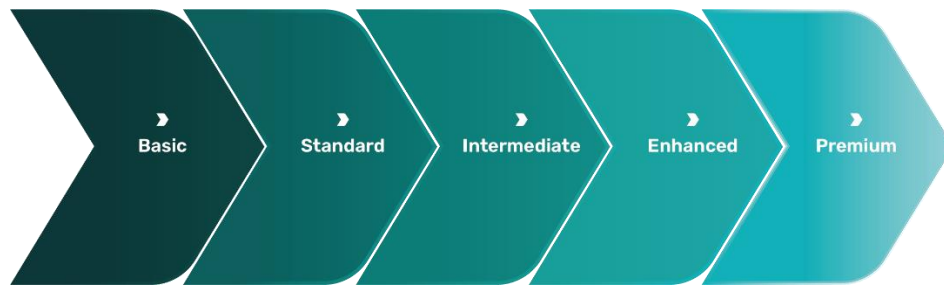
TradeFIRST supports Singapore Customs' trade facilitation and compliance efforts by enabling Singapore Customs to assess a company holistically, based on a single set of assessment criteria applied across all schemes. Thereafter, companies will be rated into one of the five bands under TradeFIRST, which determines all the schemes and facilitation that they could enjoy, provided certain essential criteria for specific facilitation are met.

### 3.2 What are the TradeFIRST criteria and bands?

The six key TradeFIRST criteria are shown in the table below:

Assessment Criteria Categories	Criteria
<b>Company Profile</b>	Company financials and general background of the company.
<b>Inventory Management</b>	Warehouse management system with good track and trace, stock monitoring, access control, and audit trail functions. Proper data storage and back-up procedures.
<b>Compliance</b>	Compliance records.
<b>Procedures &amp; Processes</b>	Documented cargo handling SOPs for receiving, releasing, stocktaking, and discrepancy handling.
<b>Security</b>	Physical security measures on cargoes and premises, Business Partner Security Screenings and Business Continuity Plans.
<b>Other Scheme-Specific Requirements</b>	Specific requirements applicable to certain schemes.

Current licensees and new scheme applicants will have to undergo the TradeFIRST assessment based on the six key criteria and be placed into the following bands:



The higher you are in the TradeFIRST band, the more facilitations you can enjoy. A company that qualifies for a higher band will get the facilitations in that band as well as those facilitations in the lower bands, provided certain essential criteria of the specific facilitations are met.

Generally, to qualify for any schemes or programmes like the Zero-GST warehouse scheme, the company must at least be assessed to be in the standard band

### 3.3 How does the TradeFIRST banding affect Zero-GST warehouse facilitation?

Under the Zero-GST warehouse Scheme, there are three licence types, namely Warehouse Type I, Warehouse Type II and Warehouse Type III. Type I and II licensees need to qualify for the “Standard” and “Intermediate” bands under TradeFIRST respectively. Type III licensees need to qualify for the “Enhanced” or the “Premium” band.

For a company that wish to store listed goods, it must obtain minimally the “Intermediate” band and the Zero-GST Warehouse Type II licence under the TradeFIRST framework.

TradeFIRST Band	Warehouse Type
<b>Standard</b>	I
<b>Intermediate</b>	II
<b>Enhanced &amp; Premium</b>	III

The level of facilitation and flexibility accorded, as well as Singapore Customs’ requirement on your company’s record-keeping and internal controls standard, increases as you move from Type I to Type III. Licensees in higher tiers (i.e. Type III) would be accorded the most facilitation, but would be expected to have better internal controls and compliance levels.

# 4

## Warehouse Type I

### 4.1 Whom is this for?

Warehouse Type I may be operated by importers and service warehouse operators who store imported goods, for regional/international and/or local distribution.

### 4.2 What are the benefits?

As an approved licensee, you enjoy the following benefits:

- (a) The Zero-GST warehouse may be located anywhere in Singapore;
- (b) GST is suspended on goods:
  - imported into the Zero-GST warehouse;
  - traded within the Zero-GST warehouse;
  - removed between Zero-GST warehouses; and
  - removed to traders registered under the Major Exporter Scheme (MES) and the Approved Third Party Logistics (A3PL) Company Scheme;
- (c) You can keep the goods in the Zero-GST warehouse for an indefinite period of time; and
- (d) You may release 100% of your Zero-GST goods for local consumption upon payment of GST.

### 4.3 How do I qualify?

You may apply to operate this type of Zero-GST warehouse if you satisfy the following criteria:

- (a) You meet the basic qualifying criteria to operate a Zero-GST warehouse;  
*(Please refer to Chapter [2.6](#) for the basic qualifying criteria.)*
- (b) You are assessed under TradeFIRST and at least qualified for the “Standard” band;

- (c) You have stock records that accurately monitor the level and movement of the Zero-GST goods;
- (d) You have written procedures that ensure the proper:
  - handling of In / Out bound cargoes;
  - discrepancy reporting; and
  - stock reporting;
- (e) There is clear segregation of duties between your warehouse administrative staff and operational staff; and
- (f) The staff receiving/releasing goods is different from the staff verifying such operations.

#### 4.4 What are my responsibilities?

As an approved licensee, you need to comply with the following:

- (a) To submit financial statements to Singapore Customs when requested;
- (b) To notify Singapore Customs **before** changes are made to the following:
  - list of your Zero-GST warehouse's customers (if you are a service warehouse);
  - your Zero-GST warehouse's organizational structure;
  - your Zero-GST warehouse's standard operating procedures;
  - features of the warehouse management system used for the Zero-GST warehouse; or
  - reduction or extension of the designated storage area;
- (c) To use a Customs-assigned lot number for every product which will be used in the customs permits covering the movement of the Zero-GST goods. The Zero-GST goods must be stored in such a manner that they can be easily identified and tracked by their lot numbers;
- (d) To conduct internal periodic stock counts of the Zero-GST goods and to maintain documentary records of such counts;



- (e) To apply for a change in licence's detail when there are changes in the following:
  - name of licensee; or
  - address of the Zero-GST warehouse;
- (f) To surrender the licence to Singapore Customs and apply for a new licence when there is a change in the UEN of licensee;
- (g) To authorise a person to handle all matters related to the Zero-GST warehouse with Singapore Customs. This person must have control of the warehouse operation and has full knowledge of the customs requirements and obligations as a Zero-GST warehouse licensee; and
- (h) To undertake all other general responsibilities to operate a Zero-GST warehouse. (*Please refer to Chapter [7](#) for the other general responsibilities.*)

# 5

## Warehouse Type II

### 5.1 Whom is this for?

Warehouse Type II may be operated by importers and service warehouse operators who store imported goods, for regional/international and/or local distribution.

### 5.2 What are the benefits?

As an approved licensee, you enjoy the following benefits:

- (a) The Zero-GST warehouse may be located anywhere in Singapore;
- (b) GST is suspended on goods:
  - imported into the Zero-GST warehouse;
  - traded within the Zero-GST warehouse;
  - removed between Zero-GST warehouses; and
  - removed to traders registered under the Major Exporter Scheme (MES) and the Approved Third Party Logistics (A3PL) Company Scheme;
- (c) You can keep the goods in the Zero-GST warehouse for an indefinite period of time;
- (d) You may release 100% of your Zero-GST goods for local consumption upon payment of GST;
- (e) You may store listed goods in your Zero-GST warehouse (*you may refer to section [2.6](#) for the requirements of storing listed goods, and [Annex B](#) for the list of HS codes and descriptions of these goods*); and
- (f) Non-Zero-GST goods are allowed to be stored in the designated Zero-GST area (only for licensees with warehouse management system that has a location identifier).

### 5.3 How do I qualify?

You may apply to operate this type of Zero-GST warehouse if you satisfy the following criteria:

- (a) You meet the basic qualifying criteria to operate a Zero-GST warehouse;  
(Please refer to Chapter [2.6](#) for the basic qualifying criteria.)
- (b) You are assessed under TradeFIRST and at least qualified for the “Intermediate” band;
- (c) You use a warehouse management system that accurately monitors the level and movement of the Zero-GST goods. The system must be able to record and display on demand, the following information:
  - Unique stock-keeping unit (SKU) number for goods;
  - Description of goods;
  - Location of the goods;
  - Name of importing customer (if you are a service warehouse);
  - Customs permit number;
  - Inward / Outward quantity and the corresponding unit of measurement;
  - Stock balance and the corresponding unit of measurement;
- (e) You have written procedures that ensure the proper:
  - handling of In / Out bound cargoes;
  - discrepancy reporting;
  - stock reporting;
- (f) Your warehouse management system has security features and can log the access and data changes;
- (g) There is clear segregation of duties between your warehouse administrative staff and operational staff; and
- (h) The staff receiving/releasing goods is different from the staff verifying such operations.

In addition, if you wish to store listed goods, please refer to [Chapter 2](#).

#### 5.4 What are my responsibilities?

As an approved licensee, you need to comply with the following:

- (a) To submit audited financial statements by a Certified Public Accountant to Singapore Customs upon request<sup>3</sup>;
- (b) To notify Singapore Customs **before** changes are made to the following:
- list of your Zero-GST warehouse's customers (if you are a service warehouse);
  - your Zero-GST warehouse's organizational structure;
  - your Zero-GST warehouse's standard operating procedures;
  - features of the warehouse management system used for the Zero-GST warehouse; or
  - reduction or extension of the designated storage area;
- (c) To assign a SKU number (by your company) to every product which will be used in the customs permits covering the movement of the Zero-GST goods. The Zero-GST goods shall be stored in such a manner that they can be easily identified and tracked by their SKU numbers;
- (d) To conduct internal periodic stock counts of the Zero-GST goods and to maintain documentary records of such counts;
- (e) To generate from the warehouse management system and submit an inventory report showing the movements and balances of the goods stored in the Zero-GST warehouse in a month to Singapore Customs by the 5<sup>th</sup> working day of the following month. *(Please refer to [Annex A](#) for an example of the required monthly inventory report.)*
- (f) To apply for a change in licence's detail when there are changes in the following:
- name of licensee; or
  - address of the Zero-GST warehouse;
- (g) To surrender the licence to Singapore Customs and apply for a new licence when there is a change in the UEN of licensee;
- (h) To authorise a person to handle all matters related to the Zero-GST warehouse with Singapore Customs. This person must have control of the warehouse operation and has full knowledge of the customs requirements and obligations as a Zero-GST warehouse licensee;
- (i) To undertake all other general responsibilities to operate a Zero-GST warehouse *(Please refer to [Chapter 7](#) for the other general responsibilities.)*; and

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<sup>3</sup> Small companies, which are exempted by ACRA from having its accounts audited, are to produce financial statements by a certified accountant upon request.

- (j) To seek Singapore Customs' approval in writing to store the listed goods.

# 6

## Warehouse Type III

### 6.1 Whom is this for?

Warehouse Type III may be operated by importers and service warehouse operators who store imported goods at different locations, for international/regional and/or local distribution.

### 6.2 What are the benefits?

As an approved licensee, you enjoy the following benefits:

- (a) The Zero-GST warehouse may be located anywhere in Singapore;
- (b) You may operate several Zero-GST warehouses at different locations approved by Singapore Customs, under a single licence;
- (c) You need only pay one licence fee. (*Please refer to Section [8.2](#) for further details*);
- (d) You can move the Zero-GST goods between the Zero-GST warehouses under the same licence without declaring customs removal permits;
- (e) GST is suspended on goods:
  - imported into the Zero-GST warehouse;
  - traded within the Zero-GST warehouse;
  - removed between Zero-GST warehouses;
  - removed to traders registered under the Major Exporter Scheme (MES) and the Approved Third Party Logistics (A3PL) Company Scheme;
- (f) You can keep the goods in the Zero-GST warehouse for an indefinite period of time;
- (g) You may release 100% of your Zero-GST goods for local consumption upon payment of GST;
- (h) You may store Listed Goods in your Zero-GST warehouse (*you may refer to section [2.6](#) for the requirements of storing listed goods, and [Annex B](#) for the list of HS codes and descriptions of these goods*); and
- (g) Non-Zero-GST goods are allowed to be stored in the designated Zero- GST area (only for licensees with warehouse management system that has a location identifier)

### 6.3 How do I qualify?

You may apply to operate this type of Zero-GST warehouse if you satisfy the following criteria:

- (a) You meet the basic qualifying criteria to operate a Zero-GST warehouse (Please refer to *Chapter 2.6* for the basic qualifying criteria.);
- (b) You are assessed under TradeFIRST and at least qualified for the “Enhanced” band;
- (c) You use a warehouse management system that accurately monitors the level and movement of the Zero-GST goods. The system must be able to record and display on demand, the following information:
  - Unique stock-keeping unit (SKU) number for goods;
  - Description of goods;
  - Location of the goods;
  - Name of importing customer (if you are a service warehouse);
  - Customs permit number;
  - Inward / Outward quantity and the corresponding unit of measurement;
  - Stock balance and the corresponding unit of measurement;
- (d) You have written procedures that ensure the proper
  - handling of In / Out bound cargoes;
  - discrepancy reporting;
  - stock reporting;
- (e) Your warehouse management system has security features and can log the access and data changes;
- (f) There is clear segregation of duties between your warehouse administrative staff and operational staff;
- (g) The staff receiving/releasing goods is different from the staff verifying such operations; and
- (h) To ensure that all Zero-GST stocks at multiple warehouses can be accessed at any of the locations and via a single system.

In addition, if you wish to store listed goods, please refer to [Chapter 2](#).

#### 6.4 What are my responsibilities?

As an approved licensee, you need to comply with the following:

- (a) To submit audited financial statements by a Certified Public Accountant to Singapore Customs upon request<sup>4</sup>;
- (b) To notify Singapore Customs **before** changes are made to the following:
  - list of your Zero-GST warehouse's customers (if you are a service warehouse;
  - your Zero-GST warehouse's organisation structure;
  - your Zero-GST warehouse's standard operating procedures;
  - features of the warehouse management system used for the Zero-GST warehouse; or
  - reduction or extension of the designated storage area;
- (c) To assign a SKU number (by your company) to every product which will be used in the customs permits covering the movement of the Zero-GST goods. The Zero-GST goods shall be stored in such a manner that they can be easily identified and tracked by their SKU numbers;
- (d) To conduct internal periodic stock counts of the Zero-GST goods and to maintain documentary records of such counts;
- (e) To generate from the warehouse management system and submit an inventory report showing the movements and balances of the goods stored in the Zero-GST warehouse in a month to Singapore Customs upon request (*Please refer to [Annex A](#) for an example of the required monthly inventory report.*);
- (f) To apply for a change in licence's detail when there are changes in the following:
  - name of licensee; or
  - address of the Zero-GST warehouse;
- (g) To surrender the licence to Singapore Customs and apply for a new licence when there is a change in the UEN of licensee;

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<sup>4</sup> Small companies, which are exempted by ACRA from having its accounts audited, are to produce financial statements by a certified accountant upon request.



- (h) To authorise a person to handle all matters related to the Zero-GST warehouse with Singapore Customs. This person must have control of the warehouse operation and has full knowledge of the customs requirements and obligations as a Zero-GST warehouse licensee;
- (i) To undertake all other general responsibilities to operate a Zero-GST warehouse. (*Please refer to Section [7](#) for the other general responsibilities.*); and
- (j) To seek Singapore Customs' approval in writing to store the listed goods.

# 7

## Other General Responsibilities

As an approved licensee, you must also comply with the following:

- (a) To declare relevant customs permits for all goods moved into and out from the Zero-GST warehouse. GST shall be paid on the GST-suspended goods stored in the Zero-GST warehouse when released for local consumption. GST-paid goods cannot be brought back into the Zero-GST warehouse stock;
- (b) To take up removal permits for Zero-GST goods moved between different Zero-GST warehouses;. If you are operating a Type III warehouse, you are not required to take up removal permits for Zero-GST goods moved between different locations under the same licence;
- (c) To state customs-assigned Zero-GST warehouse licence number in the customs permits for movement of the Zero-GST goods;
- (d) To ensure that the nature and quantity of Zero-GST goods received into or released from the Zero-GST warehouse are in accordance with those described in the customs permits;
- (e) To store the Zero-GST goods in the designated storage area marked in the approved layout plan;
- (f) To be responsible for the Zero-GST goods stored in or temporarily removed from the Zero-GST warehouse and to be accountable for the GST payable on the Zero-GST goods;
- (g) To ensure that value-adding activities on the Zero-GST goods do not change the original characteristics of these goods;
- (h) To report to Singapore Customs in writing any discrepancies, by the following working day. Such discrepancies include those detected during stock counts, receipt of goods into, and release of goods from, the Zero-GST warehouse;
- (i) To keep all inventory records up-to-date;
- (j) To maintain all in-handling documents, out-handling documents and other supporting records for the movement of the Zero-GST goods;

- (k) To maintain records and supporting documents on Zero-GST goods released locally;
- (l) To make all payments of GST, customs-related fees and penalties via InterBank GIRO;
- (m) To produce records and documents to Singapore Customs within 7 working days upon request;
- (n) For the purposes of any investigation, periodic audit, stock check, supervision and inspection conducted by Singapore Customs, to:
  - provide support and assistance as requested by Singapore Customs, including and not limited to manpower support and system access;
  - unpack and present the goods for inspection immediately upon request;
  - allow video and audio recordings to be taken by Singapore Customs officers;
  - ensure that its appointed entity, including and not limited to service provider, business partner and authorised disposal operator, allows video and audio recordings to be taken by Singapore Customs;
- (o) To obtain the necessary clearance from other relevant authorities in areas such as fire safety, etc;
- (p) To comply with Regulations 94 to 103 of the Goods and Services Tax (General) Regulations and any other conditions imposed by Singapore Customs from time to time;
- (q) To ensure that the Zero-GST warehouse is not used as a container yard for the temporary storage of containers; and
- (r) To comply with the necessary requirements and obtain prior approval from Singapore Customs in writing before storing listed goods in the Zero-GST Warehouse.

# 8

## Other Administrative Details

### 8.1 Do I have to lodge a bank guarantee or insurance bond as security?

No. However, Singapore Customs may require you to furnish one if you have major trade non-compliance records with Singapore Customs or IRAS, or if you do not fulfil Singapore Customs' requirements as a Zero-GST warehouse operator.

### 8.2 How much is the licence fee and how often do I need to renew the licence?

An annual licence fee is payable upon issue of the licence. Please refer to the licence fees at our website: [Zero-GST Warehouse Scheme](#).

The licence is renewable every year. However, renewal is not guaranteed as it depends on your compliance records with Singapore Customs and IRAS, payment of annual licence fee and TradeFIRST banding.

### 8.3 How do I apply for a licence to operate a Zero-GST warehouse?

Please refer to the procedures at our website  
<https://www.customs.gov.sg/businesses/customs-schemes-licences-framework/zero-gst-warehouse-scheme>

### 8.4 Is the licence transferable?

The licence is strictly non-transferable. You are to ensure that there is no sub-letting of the Zero-GST warehouse. You should be responsible for managing all movements of Zero-GST goods in your warehouse.

#### 8.5 Whom do I contact for further clarifications?

This handbook is designed for general information only. It may not answer all your questions on the Zero-GST Scheme. Should you need further clarifications or advice, you may e-mail us at [customs\\_schemes@customs.gov.sg](mailto:customs_schemes@customs.gov.sg)

# 9

## Reference Materials

This handbook should be read in conjunction with the circulars and outreach presentation slides related to Zero-GST (ZGS) Scheme. You may refer to the following circulars:

- a) Circular No: 10/2015 dated 28 Aug 2015 ( [PDF](#) 246kb)  
Advisory: Combating Terrorism Financing and Proliferation Financing
- b) Circular No: 15/2014 dated 08 Dec 2014 ( [PDF](#) 220 kb)  
Advisory: Combating Money Laundering and Terrorism Financing
- c) Circular No: 4/2009 dated 17 Mar 2009 ( [PDF](#) 370 kb)  
Temporary Removal of Goods from Zero GST or Licensed Warehouses for Auctions and Exhibitions
- d) Circular No: 12/2006 dated 28 Jun 2006 ( [PDF](#) 150kb )  
Suspension of GST for Goods Removed from Zero-GST Warehouse to Traders Registered under the Major Exporter Scheme (MES) and the Approved Third Party Logistics (A3PL) Company Scheme
- e) Circular No: 10/2005 dated 1 August 2005 ( [PDF](#) 336kb )  
Zero GST Warehouse Scheme

For other related circulars, please kindly refer to

<https://www.customs.gov.sg/news-and-media/circulars/>

**APPROVED THIRD PARTY LOGISTICS (A3PL) COMPANY SCHEME**

The Approved 3PL (A3PL) Company Scheme, administered by IRAS, is designed to cater to the specific business needs of third-party logistics (3PL) companies. It facilitates the movement of goods that are managed by 3PL companies under a Vendor-Managed Inventory (VMI) environment, so that the local 3PL companies can offer their services more competitively. Generally, the scheme allows an approved 3PL company to import goods belonging to itself or its overseas principals without collecting GST.

**CUSTOMS LOT NUMBER**

Customs Lot Numbers are numbers (four unique alpha prefix with four numeric characters running serially from 0001 to 9999) assigned to you by Singapore Customs. Unique Customs lot numbers must be used for each product in a shipment and must be declared in the respective customs clearance permits covering the Zero-GST goods. Customs lot numbers are required for tracking the various Zero-GST goods in a shipment.

**DUTIABLE GOODS**

Dutiable goods are goods subject to the payment of customs duty or excise duty on entry into customs territory, or goods manufactured in Singapore for which customs duty or excise duty is liable.

**GOODS & SERVICES TAX (GST)**

Goods & Services Tax (GST) is a tax on domestic consumption. GST is charged on all supplies of goods and services in Singapore and on goods imported into Singapore. Singapore Customs collects GST at the point of importation, as well as goods which are locally manufactured and which attract excise duty.

**FREE TRADE ZONE (FTZ)**

Free Trade Zone is any area in Singapore which has been declared to be a free trade zone under the Free Trade Zones Act. There are no customs formalities on the movement of goods within a FTZ.

## **INVENTORY CONTROL SYSTEM (ICS)**

ICS is a customs inventory system that enables the licensee of a ZGS Type I warehouse to verify their inventory records with that of customs to reduce the possibility of errors in the permit applications.

## **LICENSED WAREHOUSE**

Licensed warehouse is a designated area approved by Singapore Customs with corresponding licensing conditions, for the storage of dutiable goods.

## **LISTED GOODS**

The list of listed goods is categorized into (i) precious stones and precious metals; (ii) works of arts, e.g. paintings, sculptures; (iii) antiques over 100 years old; and (iv) watches with casing of precious metal or of metal clad with precious metals. Please refer to Annex B for the list of listed goods.

## **MAJOR EXPORTER SCHEME (MES)**

The Major Exporter Scheme (MES), administered by IRAS, is designed to alleviate the cash flow of importers who have significant exports. GST will be suspended on goods imported by approved MES companies.

## **NON-ZERO-GST GOODS**

Non-Zero-GST goods are any goods other than Zero-GST goods. They include dutiable goods or goods for which GST is not liable.

## **NON-DUTIABLE GOODS**

Non-dutiable goods are goods not subject to the payment of customs duty or excise duty.

## **PERSON(S) WITH CONTROL OVER THE GOODS (PC)**

Person(s) with control over the goods (PC) refers to person(s) with the right to sell goods, the right to assign the goods to a new owner, or the right to authorise the depositing/removal of goods from the warehouse.

## **PERSON(S) WITH BENEFICIAL OWNERSHIP (BO) OF THE GOODS**

Person(s) with beneficial ownership of the goods refers to the natural person(s) who has beneficial interest in the goods.



## **STOCK-KEEPING UNIT (SKU) NUMBERS**

SKU numbers are numbers assigned to the Zero-GST goods by the licensee himself. Unique SKU numbers must be used for each product in a shipment and must be declared in the respective customs permits covering the Zero-GST goods. They are required for tracking the various Zero-GST goods in a shipment.

## **STORAGE-BASED FACILITIES**

Storage-based facilities are warehouses meant for the storage of goods only.

## **UNIQUE ENTITY NUMBER (UEN)**

From 1 January 2009, Unique Entity Number (UEN) is the standard identification number for all entities that are registered in Singapore, such as businesses, local companies, limited liability partnerships (LLPs), societies, representative offices, healthcare institutions and trade unions. The UEN replaces the Central Registration Number (CR) previously issued by Singapore Customs for entities to conduct import, export, trans-shipment and other trading activities in Singapore.

## **WAREHOUSE MANAGEMENT SYSTEM**

Warehouse management system can be a proprietary or standard off-the-shelf computerised system that manages and tracks the inventory level and movement of goods entering and leaving a warehouse.

## **ZERO-GST GOODS**

Zero-GST goods are imported, non-dutiable goods stored in a Zero-GST warehouse with GST suspended.

# 11

## Annexes

### Annex A

#### Example of a Monthly Inventory Report Required of a Type II / III Licensee

**Company** A B C LTD  
**Licence Number** BW0000  
**Print Date** DD/MM/YYYY

In- House SKU / Customs Lot no.	Description of Goods	Customs Permit Number	Inward		Outward		Balance	
			Quantity	Unit of Measurement	Quantity	Unit of Measurement	Quantity	Unit of Measurement
AAAAA0000	Tyres	II5D000628	10	PCS			10	PCS
AAAAA0000	Tyres	RM5E000101			2	PCS	8	PCS
AAAAA0000	Tyres	OO5F100200			2	PCS	6	PCS
AAAAA0001	Car Seats	II5G000250	100	PCS			100	PCS

## Annex B

### HS Codes of the Listed Goods

The lists of HS codes for the listed goods are as follows:

PRECIOUS STONES AND PRECIOUS METALS	
HS Code	HS Description
71011000	NATURAL PEARLS NOT STRUNG MOUNTED OR SET INCL THOSE TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT
71012100	UNWORKED CULTURAL PEARLS NOT STRUNG MOUNTED OR SET INCL THOSE TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT
71012200	WORKED CULTURAL PEARLS NOT STRUNG MOUNTED OR SET INCL THOSE TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT
71021000	UNSORTED DIAMONDS NOT MOUNTED OR SET
71022100	INDUSTRIAL DIAMONDS UNWORKED OR SIMPLY SAWN CLEAVED OR BRUTED NOT MOUNTED OR SET
71022900	WORKED INDUSTRIAL DIAMONDS NOT MOUNTED OR SET
71023100	NON-INDUSTRIAL DIAMONDS UNWORKED OR SIMPLY SAWN CLEAVED OR BRUTED NOT MOUNTED OR SET
71023900	WORKED NON-INDUSTRIAL DIAMONDS NOT MOUNTED OR SET
71031010	UNWORKED OR SIMPLY SAWN OR ROUGHLY SHAPED RUBIES NOT STRUNG MOUNTED OR SET INCL THOSE TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT
71031020	UNWORKED OR SIMPLY SAWN OR ROUGHLY SHAPED JADES NOT STRUNG MOUNTED OR SET INCL THOSE TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT

71031090	OTHER UNWORKED OR SIMPLY SAWN OR ROUGHLY SHAPED PRECIOUS STONES & SEMI-PRECIOUS STONE NOT STRUNG MOUNTED OR SET INCL THOSE TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT
71039110	OTHER WORKED RUBIES NOT STRUNG MOUNTED OR SET INCL THOSE TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT
71039190	OTHER WORKED SAPPHIRES OR EMERALDS NOT STRUNG MOUNTED OR SET INCL THOSE TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT
71039900	OTHER WORKED PRECIOUS & SEMI-PRECIOUS STONES NOT STRUNG MOUNTED OR SET INCL THOSE TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT
71041010	UNWORKED PIEZO-ELECTRIC QUARTZ NOT STRUNG MOUNTED OR SET INCL THOSE TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT
71041020	WORKED PIEZO-ELECTRIC QUARTZ NOT STRUNG MOUNTED OR SET INCL THOSE TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT
71042900	OTHER SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES UNWORKED OR SIMPLY SAWN OR ROUGHLY SHAPED NOT STRUNG MOUNTED OR SET INCL THOSE TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT
71049900	OTHER SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES NOT STRUNG MOUNTED OR SET INCL THOSE TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT

71051000	DUST & POWDER OF DIAMONDS
71059000	DUST & POWDER OF OTHER NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES
71061000	SILVER POWDER (KGM)
71069100	UNWROUGHT SILVER (KGM)
71069200	SEMI-MANUFACTURED SILVER (KGM)
71070000	BASE METALS CLAD WITH SILVER NOT FURTHER WORKED THAN SEMI-MANUFACTURED (KGM)
71081100	NON-MONETARY GOLD POWDER (KGM)
71081210	NON-MONETARY GOLD IN LUMPS INGOTS OR CAST BARS (KGM)
71081290	NON-MONETARY GOLD IN OTHER UNWROUGHT FORMS (KGM)
71081300	NON-MONETARY GOLD IN SEMI-MANUFACTURED FORMS (KGM)
71082000	MONETARY GOLD (KGM)
71090000	BASE METALS OR SILVER CLAD WITH GOLD NOT FURTHER WORKED THAN SEMI-MANUFACTURED (KGM)
71101110	PLATINUM IN LUMPS INGOTS CAST BARS OR POWDER FORMS (KGM)
71101190	PLATINUM IN OTHER UNWROUGHT FORMS (KGM)
71101900	OTHER PLATINUM IN SEMI-MANUFACTURED FORMS (KGM)
71102110	PALLADIUM IN LUMPS INGOTS CAST BARS OR POWDER FORMS (KGM)
71102190	PALLADIUM IN OTHER UNWROUGHT FORMS (KGM)
71102900	OTHER PALLADIUM IN SEMI-MANUFACTURED FORMS (KGM)
71103110	RHODIUM IN LUMPS INGOTS CAST BARS OR POWDER FORMS (KGM)
71103190	RHODIUM IN OTHER UNWROUGHT FORMS (KGM)
71103900	OTHER RHODIUM IN SEMI-MANUFACTURED FORMS (KGM)

71104110	IRIDIUM OSMIUM & RUTHENIUM IN LUMPS INGOTS CAST BARS OR POWDER FORMS (KGM)
71104190	IRIDIUM OSMIUM & RUTHENIUM IN OTHER UNWROUGHT FORMS (KGM)
71104900	OTHER IRIDIUM OSMIUM & RUTHENIUM IN SEMI-MANUFACTURED FORMS (KGM)
71110010	SILVER OR GOLD CLAD WITH PLATINUM NOT FURTHER WORKED THAN SEMI-MANUFACTURED (KGM)
71110090	OTHER BASE METALS CLAD WITH PLATINUM NOT FURTHER WORKED THAN SEMI-MANUFACTURED (KGM)
71123000	ASH CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS (KGM)
71129100	OTHER WASTE & SCRAP OF GOLD INCL METAL CLAD WITH GOLD BUT EXCL SWEEPINGS WITH OTHER PRECIOUS METALS (KGM)
71129200	OTHER WASTE & SCRAP OF PLATINUM INCL METAL CLAD WITH PLATINUM BUT EXCL SWEEPINGS WITH OTHER PRECIOUS METALS (KGM)
71129910	OTHER WASTE & SCRAP OF SILVER INCL METAL CLAD WITH SILVER BUT EXCL SWEEPINGS WITH OTHER PRECIOUS METALS (KGM)
71129990	OTHER WASTE & SCRAP CONTAINING PRECIOUS METALS OR COMPOUNDS FOR RECOVERY OF PRECIOUS METALS (KGM)
71131110	PARTS OF ARTICLES OF SILVER JEWELLERY WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL
71131190	ARTICLES OF SILVER JEWELLERY WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL
71131910	PARTS OF OTHER PRECIOUS METAL JEWELLERY WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL
71131990	ARTICLES OF JEWELLERY OF OTHER PRECIOUS METAL WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL
71132010	PARTS OF ARTICLES OF BASE METAL CLAD WITH PRECIOUS METAL JEWELLERY

71132090	ARTICLES OF JEWELLERY OF BASE METAL CLAD WITH PRECIOUS METAL
71141100	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES & PARTS THEREOF OF SILVER WHETHER OR NOT PLATED OR CALD WITH OTHER PRECIOUS METAL
71141900	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES OF OTHER PRECIOUS METALS WHETHER OR NOT PLATED OR CALD WITH OTHER PRECIOUS METAL
71142000	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES & PARTS THEREOF OF BASE METAL CLAD WITH PRECIOUS METAL
71151000	PLATINUM CATALYSTS IN THE FORM OF WIRE CLOTH OR GRILL
71159010	OTHER ARTICLES OF GOLD OR SILVER
71159020	OTHER ARTICLES OF METAL CLAD WITH GOLD OR SILVER
71159090	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL
71161000	ARTICLES OF NATURAL OR CULTURED PEARLS
71162000	ARTICLES OF PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED)
71181010	SILVER COIN NOT BEING LEGAL TENDER
71181090	COIN (OTHER THAN GOLD COIN) NOT BEING LEGAL TENDER EXCL SILVER COIN
71189010	GOLD COIN WHETHER OR NOT LEGAL TENDER

WORK OF ART	
HS Code	HS Description
97019100	PAINTINGS DRAWINGS & PASTELS BY HAND OTHER THAN OF HEADING 4906
97019900	COLLAGES & SIMILAR DECORATIVE PLAQUES
97029000	ORIGINAL ENGRAVINGS PRINTS & LITHOGRAPHS
97039000	ORIGINAL SCULPTURES & STATUARY
97040000	POSTAGE OR REVENUE STAMPS STAMP POSTMARKS FIRST DAY COVERS POSTAL STATIONERY & THE LIKE USED OR UNUSED OTHER THAN OF HEADING 4907
97052900	COLLECTIONS & COLLECTORS' PIECES OF HISTORICAL ARCHAEOLOGICAL PALAENTOLOGICAL & ETHNOGRAPHIC INTEREST
97053900	COLLECTIONS & COLLECTORS' PIECES OF ZOOLOGICAL BOTANICAL MINERALOGICAL ANATOMICAL OR NUMISMATIC INTEREST

ANTIQUES	
HS Code	HS Description
97069000	ANTIQUES OVER 100 YEARS OLD



WATCHES	
HS Code	HS Description
91011100	ELECTRICALLY OPERATED WRIST WATCHES OF PRECIOUS METAL CASE OR CLAD WITH PRECIOUS METALS MECHANICAL DISPLAY (NMB)
91011900	OTHER ELECTRICALLY OPERATED WRIST WATCHES OF PRECIOUS METAL CASE OR CLAD WITH PRECIOUS METALS (NMB)
91012100	OTHER WRIST WATCHES OF PRECIOUS METAL CASE OR CLAD WITH PRECIOUS METALS WITH AUTOMATIC WINDING (NMB)
91012900	OTHER WRIST WATCHES OF PRECIOUS METAL CASE OR CLAD WITH PRECIOUS METALS (NMB)
91019100	OTHER ELECTRICALLY OPERATED WATCHES OF PRECIOUS METAL CASE OR CLAD WITH PRECIOUS METALS (NMB)
91019900	OTHER NON ELECTRICAL OPERATED WATCHES OF PRECIOUS METAL CASE OR CLAD WITH PRECIOUS METAL (NMB)