

Circular No.: 21/2005

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**SINGAPORE CUSTOMS**

55 Newton Road #09-01

Revenue House

Singapore 307987

**REPUBLIC OF SINGAPORE**

Telephone : 63552052

Telefax : 62509950

Homepage : <http://www.customs.gov.sg>

E-mail : [customs\\_revenue\\_control@customs.gov.sg](mailto:customs_revenue_control@customs.gov.sg)

All Traders



SINGAPORE  
QUALITY CLASS



ISO 9000  
PQR  
CERT. No. SA 2 0077  
SS150 9001 2004

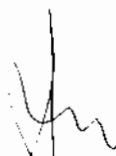


PEOPLE DEVELOPER  
SINGAPORE

## **ZERO GST WAREHOUSE SCHEME (ZGS)**

The final version of the ZGS handbook has been uploaded onto the Customs website at <http://www.customs.gov.sg>. You may refer to the handbook for information on the operation of a zero-GST warehouse, the qualifying criteria, and the responsibilities of an operator plus other administrative details of the Scheme.

2. You may e-file your applications at the same website above, with effect from 1 Oct 2005. The Scheme will be implemented on 1 Jan 2006.
3. Licensees currently under the existing Bonded Warehouse Scheme will be issued a Type I licence. Existing licensees who wish to operate a Type II or Type III warehouse have to send in new applications.

  
SUNG PIK WAN (MS)  
HEAD REVENUE CONTROL  
for DIRECTOR-GENERAL OF CUSTOMS