



## SINGAPORE CUSTOMS

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Our Ref:  
Circular Number: 20/2011  
Date: 1 September 2011



All Traders and Declaring Agents

## GOODS AND SERVICES TAX RELIEF FOR IMPORT OF CLINICAL TRIAL MATERIALS

During the 2011 Budget Statement, the Minister of Finance announced that the Goods and Services Tax (GST) relief will be granted on all clinical trial materials (“CTMs”) imported into Singapore with effect from 1 Oct 2011. This relief will be granted regardless of whether CTMs are for local or overseas clinical trials and/or scrapping in Singapore.

2 Please note that before applying for GST relief for the CTMs, the necessary approvals and/or notifications must first be sought from the Health Sciences Authority (HSA), In addition, for the import of CTMs for scrapping in Singapore, approvals must also be sought from the National Environment Agency (NEA). The requirements can be found in HSA Circular (HPRG/CTB Ref: 025:38) at:

[http://www.hsa.gov.sg/publish/hsaportal/en/health\\_products\\_regulation/clinical\\_trials/industry\\_communication.html](http://www.hsa.gov.sg/publish/hsaportal/en/health_products_regulation/clinical_trials/industry_communication.html).

3 When submitting a TradeNet® GST Relief and/or Duty Exemption permit declaration, please note the following:

- i. The TradeNet® permit under the **Message Type “IN-NON-PAYMENT”** with **Declaration Type “GTR – GST Relief”** must be declared for each import;
- ii. The **Place of Receipt** code should be declared as “CTM”;
- iii. The **HS Code/s** declared should fall under the list in **Appendix A**;
- iv. The **Item Description** should be prefixed with “CTM”;

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by assuring the integrity of the trading system*

- v. The **Claimant Information** as registered with Singapore Customs must be filled;
- vi. Non-CTM items cannot be submitted in the same declaration; and
- vii. Different CTM items submitted in the same declaration must be separately itemized (i.e. declared on a separate line item).

4 If you are a TradeNet® user, please update your TradeNet® Front-end solution to include the above new Location code with effect from 1 Oct 2011. Please consult your Front-end solution provider if you need assistance in updating your system.

5 For clarification on the TradeNet® procedures, please send your enquiries to [Customs\\_Documentation@customs.gov.sg](mailto:Customs_Documentation@customs.gov.sg). Alternatively, you may wish to call our Customs Call Centre at telephone number 6355 2000 for assistance. For more information, please refer to the IRAS website at <http://www.iras.gov.sg/irasHome/page04.aspx?id=11610>.



WINSTON TAY  
HEAD, PROCEDURES & SYSTEMS BRANCH  
for DIRECTOR-GENERAL OF CUSTOMS  
SINGAPORE CUSTOMS

## Appendix A

### List of Applicable HS Codes for CTMs (pharmaceutical/drugs)

S/N	HS Codes	S/N	HS Codes
1.	30012000	27.	30044020
2.	30019000	28.	30044030
3.	30021010	29.	30044040
4.	30021020	30.	30044050
5.	30021090	31.	30044060
6.	30022010	32.	30044070
7.	30022020	33.	30044090
8.	30022090	34.	30045010
9.	30029000	35.	30045081
10.	30041015	36.	30045089
11.	30041016	37.	30045090
12.	30041019	38.	30049010
13.	30041021	39.	30049020
14.	30041029	40.	30049041
15.	30042031	41.	30049049
16.	30042032	42.	30049051
17.	30042039	43.	30049059
18.	30042071	44.	30049060
19.	30042079	45.	30049070
20.	30042091	46.	30049080
21.	30042099	47.	30049093
22.	30043100	48.	30049099
23.	30043240	49.	30063010
24.	30043290	50.	30063030
25.	30043900	51.	30063090
26.	30044010	52.	30066000



<b>Circular No. 20/2011: GOODS AND SERVICES TAX RELIEF FOR IMPORT OF CLINICAL TRIAL MATERIALS (dated 01/09/2011)</b>			
Paragraph	Current Details	Updated Details	Date of Update
2	Please note that before applying for GST relief for the CTMs, the necessary approvals and/or notifications must first be sought from the Health Sciences Authority (HSA), In addition, for the import of CTMs for scrapping in Singapore, approvals must also be sought from the National Environment Agency (NEA). The requirements can be found in HSA Circular ( <a href="#">HPRG/CTB Ref: 025:38</a> ).	Please note that before applying for GST relief for the CTMs, the necessary approvals and/or notifications must first be sought from the Health Sciences Authority (HSA), In addition, for the import of CTMs for scrapping in Singapore, approvals must also be sought from the National Environment Agency (NEA).  To know more about HSA's requirements on medicinal products (including pharmaceutical products) imported into Singapore for regulated clinical trials, please refer to their <a href="#">website</a> .	9 Dec 2016
5	For clarification on the TradeNet® procedures, please send your enquiries to Customs_Documentation@customs.gov.sg. Alternatively, you may wish to call our Customs Call Centre at telephone number 6355 2000 for assistance. For more information, please refer to the IRAS website at <a href="http://www.iras.gov.sg/irasHome/page04.aspx?id=11610">http://www.iras.gov.sg/irasHome/page04.aspx?id=11610</a> .	For clarification on the TradeNet® procedures, please send your enquiries to Customs_Documentation@customs.gov.sg. Alternatively, you may wish to call our Customs Call Centre at telephone number 6355 2000 for assistance. For more information, please refer to the IRAS website at <a href="https://www.iras.gov.sg/irashome/GST/GST-registered-businesses/Specific-business-sectors/Biomedical/">https://www.iras.gov.sg/irashome/GST/GST-registered-businesses/Specific-business-sectors/Biomedical/</a>	

<b>Appendix</b>	<b>S/N</b>	<b>HS Codes</b>	<b>S/N</b>	<b>HS Codes</b>
<b><u>A</u></b>	1.	30012000	27.	30044020
List of Applicable HS Codes	2.	30019000	28.	30044030
	3.	30021010	29.	30044040
	4.	30021020	30.	30044050
	5.	30021090	31.	30044060
	6.	30022010	32.	30044070
	7.	30022020	33.	30044090
	8.	30022090	34.	30045010
	9.	30029000	35.	30045081
	10.	30041015	36.	30045089
	11.	30041016	37.	30045090
	12.	30041019	38.	30049010
	13.	30041021	39.	30049020
	14.	30041029	40.	30049041
	15.	30042031	41.	30049049
	16.	30042032	42.	30049051
	17.	30042039	43.	30049059
	18.	30042071	44.	30049060
	19.	30042079	45.	30049070
	20.	30042091	46.	30049080
	21.	30042099	47.	30049093
	22.	30043100	48.	30049099
	23.	30043240	49.	30063010
	24.	30043290	50.	30063030
	25.	30043900	51.	30063090
	26.	30044010	52.	30066000

Please refer to the following website for the list of applicable HS codes:

<https://www.customs.gov.sg/businesses/importing-goods/import-procedures/importing-medical-products-and-therapeutic-products-for-clinical-trials>