

**APPENDIX TABLES**



**Table AI.1**  
**Merchandise exports by product group, 2007-11**  
 (US\$ million and %)

	2007	2008	2009	2010	2011
Total exports (US\$ million)	299,297.4	338,175.9	269,832.5	351,867.2	409,503.6
	(% of total)				
Total primary products	17.5	22.0	18.8	19.5	23.4
Agriculture	2.0	2.1	2.3	2.2	2.5
Food	1.7	1.8	2.1	2.0	2.1
Agricultural raw material	0.3	0.3	0.2	0.3	0.3
Mining	15.5	19.8	16.4	17.3	21.0
Ores and other minerals	0.3	0.3	0.3	0.3	0.3
Non-ferrous metals	1.3	1.0	0.9	0.9	0.9
Fuels	13.8	18.5	15.2	16.1	19.8
Manufactures	75.9	70.0	73.4	72.2	68.3
Iron and steel	1.1	1.2	1.0	0.8	0.8
Chemicals	11.2	9.4	11.2	11.3	12.6
5146 Oxygen-functions amino-compounds	1.5	0.8	0.9	1.0	1.1
5429 Medicaments, n.e.s.	1.6	1.0	1.4	1.2	1.0
5751 Propylene polymers or of other olefins	0.5	0.4	0.5	0.7	0.7
Other semi-manufactures	1.9	2.1	2.1	1.9	1.9
Machinery and transport equipment	54.8	50.8	51.9	51.1	45.8
Power generating machines	1.0	1.1	1.2	1.0	1.0
Other non-electrical machinery	5.5	5.6	6.2	5.8	5.9
7239 Parts n.e.s., of machinery of 723 and 744.3	1.3	1.4	1.8	1.1	1.1
7284 Machinery and appliances for particular industries, n.e.s.	0.4	0.3	0.4	0.8	1.0
7285 Parts, n.e.s. of machines/appliances of 723.48, 727.21, 728.41 to 728.49	0.4	0.4	0.5	0.6	0.7
Agricultural machinery and tractors	0.0	0.0	0.0	0.0	0.0
Office machines & telecommunication equipment	40.2	35.8	35.8	36.1	30.2
7764 Electronic integrated circuits and microassemblies	18.8	16.8	18.8	19.7	17.2
7599 Parts and accessories of 751.1, 751.2, 751.9 and 752	0.6	4.4	3.3	3.2	2.6
7768 Piezo-electric crystals, mounted, and parts, n.e.s., of 776	3.3	3.3	2.7	3.3	1.9
7763 Diodes, transistors, etc.	1.3	1.3	1.4	1.5	1.2
7643 Radio or television transmission apparatus	2.5	1.6	1.2	1.0	1.2
7527 Storage units for data processing	2.2	1.9	1.8	1.6	0.9
7649 Parts and accessories for apparatus of division 76	2.1	1.4	1.0	0.7	0.6
Other electrical machines	4.9	4.4	4.3	4.4	4.2
7787 Electrical machines/apparatus with individual functions, n.e.s.	0.5	0.5	0.5	0.8	0.8
7725 Switches, relays, fuses etc. for a voltage not exceeding 1000 V	1.0	0.8	0.8	0.8	0.6
Automotive products	1.0	1.0	1.1	1.0	1.0
7843 Other motor vehicle parts and accessories of 722, 781 to 783	0.6	0.7	0.8	0.7	0.7
Other transport equipment	2.2	2.8	3.4	2.8	3.5
7929 Parts, n.e.s., (excl. tyres, engines, electrical parts) of 792	0.8	0.9	1.3	1.2	1.3
7935 Special purpose vessels; floating docks	0.2	0.5	0.7	0.5	1.2

Table AI.1 (cont'd)

	2007	2008	2009	2010	2011
Textiles	0.3	0.3	0.3	0.2	0.2
Clothing	0.6	0.5	0.4	0.3	0.3
Other consumer goods	5.9	5.8	6.6	6.7	6.7
8973 Jewellery of gold, silver or platinum metals (except watches)	0.3	0.5	0.6	0.7	0.6
Other	6.6	8.0	7.8	8.2	8.3
Gold	0.5	0.5	1.0	1.1	0.4

Source: UNSD Comtrade database, SITC Rev.3.

**Table A1.2**  
**Merchandise imports by product group, 2007-11**  
 (US\$ million and %)

	2007	2008	2009	2010	2011
Total imports (US\$ million)	263,154.9	319,780.3	245,784.7	310,791.1	365,770.5
	(% of total)				
Total primary products	25.4	32.5	29.8	31.1	38.2
Agriculture	3.2	3.1	3.6	3.5	3.8
Food	2.8	2.8	3.3	3.2	3.4
Agricultural raw material	0.4	0.3	0.3	0.3	0.4
Mining	22.2	29.4	26.3	27.6	34.4
Ores and other minerals	0.3	0.4	0.7	0.3	0.4
Non-ferrous metals	1.9	1.7	1.7	1.2	1.4
Fuels	20.0	27.3	23.9	26.1	32.6
3330 Crude oils of petroleum and bituminous minerals	8.5	11.4	8.2	7.7	9.2
3432 Natural gas, in the gaseous state	0.0	0.0	0.0	0.0	1.3
Manufactures	71.5	64.1	66.1	64.9	60.1
Iron and steel	2.1	2.4	1.8	1.5	1.8
Chemicals	6.0	5.2	5.9	6.7	6.9
Other semi-manufactures	3.1	3.1	3.4	3.1	3.1
Machinery and transport equipment	52.5	46.5	47.7	46.3	41.0
Power generating machines	1.7	1.7	2.3	2.1	2.0
7149 Parts of engines and motors of 714.41 and 714.8	0.7	0.7	1.0	1.0	1.2
Other non-electrical machinery	7.0	7.0	7.6	7.2	6.5
7239 Parts n.e.s., of machinery of 723 and 744.3	1.5	1.6	1.9	1.6	1.3
7284 Machinery and appliances for particular industries, n.e.s.	0.8	0.6	0.6	0.8	0.8
7285 Parts, n.e.s. of machines/appliances of 723.48, 727.21, 728.41 to 728.49	0.6	0.5	0.6	0.8	0.8
Agricultural machinery and tractors	0.0	0.0	0.0	0.0	0.0
Office machines & telecommunication equipment	33.2	27.3	27.5	28.4	24.1
7764 Electronic integrated circuits and microassemblies	17.0	13.4	14.5	15.9	12.9
7599 Parts and accessories of 751.1, 751.2, 751.9 and 752	0.5	3.7	2.8	2.5	1.9
7643 Radio or television transmission apparatus	2.6	1.8	1.6	1.5	1.8
7768 Piezo-electric crystals, mounted, and parts, n.e.s., of 776	1.2	1.7	1.4	1.4	1.3
7763 Diodes, transistors, etc.	1.4	1.2	1.1	1.2	1.0
7522 Data processing machines, with at least processing, input and output units	0.5	0.4	0.5	0.7	0.7
7649 Parts and accessories for apparatus of division 76	1.8	0.9	0.8	0.7	0.6
7527 Storage units for data processing	0.8	0.7	0.6	0.6	0.5
Other electrical machines	4.7	4.1	4.2	4.3	4.0
7725 Switches, relays, fuses etc. for a voltage not exceeding 1000 V	0.9	0.7	0.7	0.8	0.7
Automotive products	1.5	1.6	1.5	1.3	1.3
7843 Other motor vehicle parts and accessories of 722, 781 to 783	0.6	0.5	0.6	0.6	0.6
Other transport equipment	4.3	4.9	4.6	3.0	3.0
7929 Parts, n.e.s., (excl. tyres, engines, electrical parts) of 792	1.5	1.6	1.7	1.2	1.2
Textiles	0.4	0.4	0.4	0.3	0.3

Table A1.2 (cont'd)

	2007	2008	2009	2010	2011
Clothing	0.9	0.7	0.7	0.6	0.6
Other consumer goods	6.5	5.8	6.3	6.4	6.3
8973 Jewellery of gold, silver or platinum metals (except watches)	0.6	0.6	0.7	0.9	0.8
Other	3.2	3.4	4.1	4.0	1.7
Gold	0.5	0.5	1.1	1.2	0.5

Source: UNSD Comtrade database, SITC Rev.3.

**Table A1.3**  
**Merchandise exports by destination, 2007-11**  
 (US\$ million and %)

	2007	2008	2009	2010	2011
Total exports (US\$ million)	299,297.4	338,175.9	269,832.5	351,867.2	409,503.6
	(% of total)				
America	12.1	11.3	11.2	10.4	10.4
United States	8.9	7.1	6.6	6.5	5.5
Other America	3.2	4.2	4.7	3.9	5.0
Panama	1.3	1.9	2.2	2.1	2.8
Mexico	0.4	0.4	0.5	0.3	0.6
Europe	11.3	10.9	10.3	10.6	10.3
EU(27)	10.8	10.4	9.6	10.0	9.6
The Netherlands	1.9	2.1	1.8	1.8	1.8
United Kingdom	2.7	1.9	1.8	1.7	1.7
France	1.6	1.4	1.5	1.7	1.7
Germany	2.0	2.0	1.5	1.7	1.6
Belgium	0.5	0.6	0.9	1.0	1.0
EFTA	0.4	0.3	0.5	0.4	0.5
Other Europe	0.1	0.2	0.2	0.2	0.2
Commonwealth of Independent States (CIS)	0.2	0.2	0.2	0.2	0.1
Africa	1.4	1.9	1.8	2.0	2.2
Other Africa n.e.s.	0.1	0.1	0.2	0.1	1.1
Middle East	2.1	2.2	2.3	1.8	1.7
United Arab Emirates	1.2	1.2	1.4	1.1	1.1
Asia	72.8	73.5	74.1	74.9	75.2
China	9.7	9.2	9.7	10.3	10.4
Japan	4.8	4.9	4.6	4.7	4.5
Six East Asian Traders	34.1	32.8	34.7	35.0	34.1
Malaysia	12.9	12.1	11.5	11.9	12.2
Hong Kong, China	10.5	10.4	11.6	11.7	11.0
Korea, Rep. of	3.5	3.6	4.7	4.1	3.8
Chinese Taipei	3.1	2.8	3.3	3.7	3.7
Thailand	4.1	3.9	3.7	3.6	3.4
Other Asia	24.2	26.5	25.1	24.9	26.2
Indonesia	9.8	10.6	9.7	9.4	10.4
Australia	3.7	4.1	3.9	3.6	3.9
India	3.3	3.5	3.4	3.8	3.4
Viet Nam	2.2	2.6	2.6	2.1	2.5
Philippines	2.0	2.2	1.9	2.0	1.7
Bangladesh	0.3	0.4	0.5	0.5	0.6
<i>Memorandum</i>					
APEC	77.4	75.6	76.1	75.5	75.2
ASEAN	31.7	32.1	30.3	30.3	31.1

Source: UNSD, Comtrade database.

**Table AI.4**  
**Merchandise imports by origin, 2007-11**  
(US\$ million and %)

	2007	2008	2009	2010	2011
Total imports (US\$ million)	263,154.9	319,780.3	245,784.7	310,791.1	365,770.5
	(% of total)				
America	14.0	14.1	14.7	14.1	14.0
United States	12.4	11.8	11.9	11.5	10.8
Other America	1.6	2.3	2.8	2.7	3.2
Venezuela	0.1	0.8	1.0	0.9	0.9
Europe	13.9	13.9	15.8	14.4	14.3
EU(27)	12.4	12.3	13.8	12.3	12.6
Germany	3.1	2.9	3.2	2.9	2.8
France	2.4	2.5	3.4	2.4	2.3
The Netherlands	1.1	1.3	1.3	1.7	1.9
United Kingdom	1.8	1.5	1.8	1.8	1.7
Italy	1.2	1.1	1.1	0.9	1.0
EFTA	1.3	1.2	1.6	1.9	1.4
Switzerland	0.9	0.8	1.0	1.5	1.2
Other Europe	0.2	0.4	0.3	0.2	0.3
Commonwealth of Independent States (CIS)	0.5	1.0	1.2	1.3	1.2
Russian Federation	0.3	0.7	1.0	1.1	0.9
Africa	0.5	0.4	0.4	0.3	0.3
Middle East	9.6	12.0	9.3	9.6	11.7
Saudi Arabia	3.3	4.6	3.3	3.6	4.8
United Arab Emirates	1.7	2.0	1.7	2.1	3.2
Qatar	1.6	2.4	1.9	1.8	2.0
Kuwait	1.9	2.0	1.1	0.9	1.0
Asia	61.6	58.6	58.7	60.2	58.4
China	12.1	10.6	10.5	10.8	10.4
Japan	8.2	8.1	7.6	7.9	7.2
Six East Asian Traders	28.9	27.6	27.2	28.1	28.0
Malaysia	13.1	11.9	11.6	11.7	10.7
Chinese Taipei	6.3	5.4	5.4	6.4	7.4
Korea, Rep. of	4.9	5.6	5.7	5.8	5.9
Thailand	3.2	3.5	3.3	3.3	3.1
Other Asia	12.4	12.3	13.4	13.4	12.9
Indonesia	5.6	5.5	5.8	5.4	5.3
India	2.2	2.6	2.3	3.0	3.9
Philippines	2.2	1.5	2.1	3.0	1.7
Australia	1.2	1.4	1.6	1.1	1.0
<i>Memorandum</i>					
APEC	72.6	69.0	69.7	70.4	67.0
ASEAN	25.0	23.4	24.0	24.0	21.4

Source: UNSD, Comtrade database.



**Table AII.1**  
**Ministerial responsibility for trade-related issues, 2012**

Ministry/statutory agency	Competence
<b>Ministry of National Development</b>	
Agri-Food and Veterinary Authority	Agriculture and fishing, sanitary and phytosanitary measures
Urban Redevelopment Authority	Land use and planning, planning and control development projects
<b>Ministry of Trade and Industry</b>	Trade policy, anti-dumping, countervailing, and safeguard measures
International Enterprise Singapore	Trade promotion
Economic Development Board	Investment promotion
Standards, Productivity and Innovation Board (SPRING Singapore)	Standards and conformance, enterprise development
Singapore Tourism Board	Tourism
Sentosa Development Corporation	Leisure & resort master planning, development and management
Hotel Licensing Board	Hotel licensing
Agency for Science, Technology and Research (A*STAR)	Science and technology
Competition Commission of Singapore (CCS)	Competition law
Energy Market Authority	Energy
JTC Corporation	Infrastructure
<b>Ministry of Finance</b>	
Singapore Customs	Customs tariff, valuation, rules of origin, trade facilitation, trade enforcement
<b>Prime Minister's Office</b>	
Monetary Authority of Singapore	Insurance; banking; securities and futures industry
<b>Ministry of Law</b>	
Intellectual Property Office of Singapore	Intellectual property rights
<b>Ministry of Information, Communications and the Arts</b>	
Media Development Authority of Singapore	Media (broadcasting, film, publishing)
Info-Comm Development Authority of Singapore	Telecommunications, electronic commerce, information technology, postal sector
<b>Ministry of Transport</b>	
Land Transport Authority	Land transport
Maritime and Port Authority of Singapore	Shipping and ports
Civil Aviation Authority of Singapore	Air transport
<b>Other</b>	
Contact Singapore (EDB and Ministry of Manpower)	Facilitates the entry of potential individual investors into Singapore
National Productivity and Continuing Education Council	Oversees and drives national efforts to boost productivity

Source: Government of Singapore.

**Table AII.2**  
**Notifications to the WTO, January 2008 to January 2012**

Legal provision	Description of requirement	Frequency	WTO document (most recent or series)
<b>General Agreement on Tariffs and Trade 1994</b>			
Article XXIV.7	Customs unions and free-trade areas	Ad hoc	WT/REG284/N/1, 9 April 2010; WT/REG/277/N/1, 14 December 2009; WT/REG/269/N/1, 3 August 2009; WT/REG262/N/1, 4 March 2009.
Article XXVIII:5	Modification of schedules	Ad hoc	No new notification
<b>Decision of 28 November 1979 (L/4903)</b>			
Paragraph 4(a) of the Enabling Clause	Differential and more favourable treatment to developing countries	Ad hoc	No new notification
<b>Understanding on the Interpretation of Article XVII (State Trading)</b>			
Article XVII:4(a)	State-trading activities	Annual	G/STR/N/13/SGP, 17 March 2010; G/STR/N/12/SGP, 2 September 2008.
<b>Agreement on Agriculture</b>			
Articles 10 and 18.2	Export subsidies	Annual	G/AG/N/SGP/21, 15 May 2012
Article 12.1(b)	New export restrictions	Ad hoc	No new notification
Articles 18.2 and 18.3	Domestic support	Annual and ad hoc	G/AG/N/SGP/20, 15 May 2012
<b>Agreement on the Application of Sanitary and Phytosanitary Measures</b>			
Article 7 and Annex B	Proposed SPS measures (including emergency measures)	Ad hoc	G/SPS/N/SGP/41, 1 November 2011; G/SPS/N/SGP/40, 19 August 2011; G/SPS/N/SGP/39, 2 February 2011; G/SPS/N/SGP/38, 19 May 2010; G/SPS/N/SGP/37/Add.1, 4 February 2010; G/SPS/N/SGP/36/Add.1, 21 April 2009; G/SPS/N/SGP/37, 21 April 2009; G/SPS/N/SGP/36, 15 December 2008.
Annex B, paragraph 3	Enquiry point	Once, then changes	No new notification
Annex B, par. 10	National notification authority	Once, then changes	No new notification
<b>Agreement on Technical Barriers to Trade</b>			
Articles 2, 3, 5 and 7	Proposed and adopted technical regulations	Before or immediately after the measure is taken	G/TBT/N/SGP/12, 1 April 2011; G/TBT/N/SGP/9, 15 December 2010 G/TBT/N/SGP/7, 25 November 2009; G/TBT/N/SGP/5, 15 August 2008; G/TBT/N/SGP/4, 15 August 2008.
Article 10.1 and 10.3	Enquiry point	Once, then changes	No new notification
Article 10.7	Bilateral and plurilateral agreements relevant to TBT	Ad hoc	No notification made
Article 15.2	Implementation and administration measures	Once, then changes	No new notification
<b>Agreement on Trade-Related Investment Measures (TRIMs)</b>			
Article 5.1	TRIMs not in conformity with the provisions of the Agreement	Once	No new notification
<b>Agreement on Implementation of Article VI of the GATT 1994 (Anti-Dumping)</b>			
Article 16.4	Anti-dumping actions taken over the past six months	Biannual	Notifications made for period under review (WTO reference number is pending)
Article 16.4	Preliminary and final anti-dumping actions	Ad hoc	No new notification
Article 16.5	Investigating authority	Once, then changes	No new notification
Article 18.5	Laws and regulations	Once, then changes	No new notification
<b>Agreement on Implementation of Article VII of the GATT 1994 (Agreement on Customs Valuation)</b>			
Article 22.2	Legislation	Once, then changes	No new notification

Table AII.2 (cont'd)

Legal provision	Description of requirement	Frequency	WTO document (most recent or series)
Decision of the Committee on CV (12.5.95)	Responses to the checklist of issues	Once	No new notification
<b>Agreement on Preshipment Inspection</b>			
Article 5	Laws or regulations notified	Once, then changes	No new notification
<b>Agreement on Rules of Origin</b>			
Article 5.1	Rules, judicial decisions	Once	No new notification
Article 5.2	Changes in non-preferential rules of origin	Ad hoc	No new notification
Annex II	Preferential and non-preferential rules of origin	Once, then changes	No new notification
<b>Agreement on Import Licensing Procedures</b>			
Articles 1.4(a), 8.2(b)	Laws and regulations	Once, then changes	G/LIC/N/1//SGP/5, 4 April 2008
Article 5	Import licensing procedures	Ad hoc	G/LIC/N/2/SGP/4, 4 April 2008; G/LIC/N/2/SGP/5, 5 October 2009
Article 7.3	Questionnaire	Annual	G/LIC/N/3/SGP/6, 10 September 2008 G/LIC/N/3/SGP/7, 6 October 2009 Notification for 2012 has been submitted. WTO reference number is pending.
<b>Agreement on Subsidies and Countervailing Measures</b>			
Article 25.1	Article XVI:1 of the GATT 1994 and Article 25 of the SCM Agreement	Full notifications every three years; annual updating	G/SCM/N/220/SGP, 15 May 2012
Article 25.11	Countervailing duties applied over the past six months	Biannual	Notifications for 2010-2012 have been submitted. WTO reference number is pending.
Article 25.12	Investigating authority, domestic investigation procedures	Once, then changes	No new notification
§Article 32.6	Laws and regulations	Once, then changes	No new notification
<b>Agreement on Safeguards</b>			
Article 12.6	Laws and regulations	Once, then changes	No new notification
Article 12.1(a)	Initiation of an investigation	Ad hoc	No new notification
Article 12.1(b) ; Article 9.1 footnote; Article 12.4	Finding	Ad hoc	No new notification
Article 12.1(c)	Decision	Ad hoc	No new notification
Decision of the Committee on Safeguards of 6 November 1995	Termination	Ad hoc	No new notification
<b>General Agreement on Trade in Services (GATS)</b>			
Article III:3	Legislation	Ad hoc	No new notification
Article III.4 and IV.2	Enquiry and contact point	Once, then changes	No new notification
Article V.7(a)	Economic integration agreements	Once only	S/C/N/545, 9 April 2010; S/C/N/502, 3 August 2009; S/C/N/483, 4 March 2009.
<b>Agreement on Government Procurement (GPA)</b>			
Article XIX:5	Statistics	Annual	GPA/102/Add.5, 23 February 2011; GPA/94/Add.6, 23 February 2011

Table AII.2 (cont'd)

Legal provision	Description of requirement	Frequency	WTO document (most recent or series)
WTO document GPA/1, Annex 3	National threshold	Biannual	GPA/W/309/Add.3, 4 January 2010.
<b>Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS)</b>			
Article 63.2	Laws and regulations	Once, then changes	IP/N/1/SGP/C/12, IP/N/1/SGP/C/13, 29 March 2010; IP/N/1/SGP/5, 25 March 2010; IP/N/1/SGP/C/1/Rev.1, IP/N/1/SGP/D/2, IP/N/1/SGP/I/1, IP/N/1/SGP/P/1/Rev.1, IP/N/1/SGP/P/5, IP/N/1/SGP/U/2/Add.1, 16 July 2009; IP/N/1/SGP/C/5/Rev.1, IP/N/1/SGP/C/7/Rev.1, IP/N/1/SGP/C/8, IP/N/1/SGP/C/8/Add.1, IP/N/1/SGP/C/9, IP/N/1/SGP/C/10, IP/N/1/SGP/C/11, IP/N/1/SGP/D/1, IP/N/1/SGP/D/3, IP/N/1/SGP/P/2/Rev.1, IP/N/1/SGP/P/4, IP/N/1/SGP/P/6, IP/N/1/SGP/T/1/Rev.1, IP/N/1/SGP/T/2/Rev.1, IP/N/1/SGP/T/6, IP/N/1/SGP/T/7, 15 July 2009 IP/N/1/SGP/4, 9 July 2009.
Article 69	Contact points	Once, then changes	No new notification
Decision of the Council for TRIPS of 21 November 1995	Checklist of issues on enforcement	Once, then changes	No new notification

Source: WTO Secretariat.

**Table AIII.1**  
**GST relief schemes, February 2012**

GST relief scheme	Description	Developments since 2008
Major Exporter Scheme (MES)	Designed to ease the cash flow of businesses that are substantial importers and exporters of goods. GST is suspended on imports from MES-approved businesses at the point of importation (and also when imports are removed from a zero-GST warehouse). If such imports are then exported, the GST is zero-rated. If imports are sold locally, then GST is collected. To be approved under the MES scheme, a business' zero-rated supplies must account for more than 50% of total supplies, or must be of a value of more than S\$10 million for the past 10 months	Measures to facilitate the application and renewal processes for MES-status
Approved Contract Manufacturer and Trader Scheme (ACMT)	Relieves businesses that have substantial business with non-GST registered overseas customers (i.e. local contract manufacturers) of the need to account for GST on value-added activities performed on these customers' goods. GST is also suspended on imports under certain circumstances. Scheme available to contract manufacturers in the semi-conductor, printing and biomedical industries	ACMT extended in 2011 to contract manufacturers of active pharmaceutical ingredients in the biomedical industry. Scheme also enhanced in 2011 to provide relief for value added activities on failed and excess production, if exported or destroyed
Approved Import GST Suspension Scheme (AISS)	Designed to alleviate the cash flow of businesses in the aerospace industry. Approved businesses allowed to import goods into Singapore and remove qualifying aircraft parts from Free Trade Zones with GST suspended.	No changes over review period
Approved Marine Customer Scheme (AMCS)	Designed to ease compliance for businesses procuring goods for use or installation on, as well as maintenance and operation of, internationally bound commercial ships. GST is zero-rated on purchases or rental of goods purchased by Approved Marine Customers (AMCs)	Expansion of scope of zero-rating of international transport of passengers and goods by sea; expansion of definition of a "ship" for the purposes of zero-rating international services supplied to ships; and expansion of scope of zero-rating of supplies of goods for use or installation on a ship (2010)
Approved Marine Fuel Trader (MFT) Scheme	Approved Marine Fuel Traders are not required to pay GST when making local purchases of approved marine fuel oil. Designed to alleviate cash flow for businesses in bunkering industry who are entitled to a GST refund	No changes over review period
Approved Third Party Logistics (A3PL) Company Scheme	Designed to enhance the competitiveness of third-party logistics (3PL) companies that provide logistics management services to overseas clients who use Singapore as a logistics hub. It allows these companies to import or remove from a Zero-GST warehouse, goods belonging to themselves or overseas clients, without paying GST. In addition, GST need not be charged when goods are moved to 3PL companies' customers or to other approved businesses	No changes over review period
Zero GST Warehouse Scheme (ZGS)	The GST is suspended on goods that are imported into and traded within a ZG warehouse (which effectively functions like a free trade zone (FTZ)). It also remains suspended if goods are moved between ZG warehouses and moved into the possession of traders registered under the MES or the A3PL Company Scheme. GST is charged if goods are removed from the ZG warehouse and sold locally. Operations which are necessary to preserve goods stored in the warehouse, improve their packaging or marketable quality or prepare them for shipment may be carried out while goods are stored in the ZG warehouse.	No changes over review period
Specialised Warehouse Scheme (SWS)	Purpose is to facilitate GST zero-rating relief on certain services relating to exports if they are provided to overseas persons, in addition to allowing the GST-free movement of goods as offered by the ZGS. These services include storage, insurance and auction services. The SWS is intended to cater for specialised storage facilities, whereby most of the goods stored are owned by overseas persons and eventually exported. ZG or Licenced warehouses can apply for SWS status if at least 90% of their customers are overseas customers and if at least 90% of goods removed from the warehouse are for export	This is a new scheme, introduced in 2011

Source: IRAS online information. Viewed at: <http://www.iras.gov.sg/irasHome/page.aspx?id=3086>.

**Table AIII.2**  
**Import prohibitions, 2012**

<b>Products, 2012</b>	<b>Purpose</b>
Chewing gum (except for therapeutic purposes)	Public safety
Cigarette and table lighters in the shape of a pistol or revolver	Public safety
Fire-crackers	Public safety
Medicines containing amidopyrine, noramidopyrine, amygdalin, danthron, pangamic acid and suprofen	Public health
Volcanic rock aggregates not exceeding 40 mm.	Public safety
Arms and related materials as well as goods and technology related to nuclear, ballistic missile and weapons of mass destruction programmes from the Democratic People's Republic of Korea and Iran, as well as any arms or related materials from Eritrea and Libya	UN Security Council resolutions
PCB and its substitutes	Environment
Asbestos brake and clutch linings in vehicles registered after 1 April 1995	Environment
Used motor vehicles more than three years old (except classic and vintage vehicles)	To minimize traffic congestion and pollution
Certain ozone-depleting substances meant for local distribution/consumption	Protecting ozone layer (in accordance with the Montreal Protocol on Substances that Deplete the Ozone Layer)
- Halon 1211 and five extinguishers using halon 1211	
- Halon 1301 and fire protection systems using halon 1301	
- Halon 2402	
- Carbon tetrachloride	
- 1, 1, 1 – trichloroethane (methyl chloroform)	
- CFCs 11, 12, 113, 114, 115 as a refrigerant in new air-conditioning and refrigeration equipment except for automotive air-conditioners in vehicles registered before 1 January 1995 and domestic refrigerators	
- Other CFCs	
- Hydrobromofluorocarbons (HBFCs)	
Cosmetics containing prohibited substances/additives above the stipulated limits	Public health
Controlled telecommunications equipment such as scanning receivers, military communication equipment and automatic call diverters	National security
Asbestos in the form of crocidolite, amosite and amphiboles and products containing these forms of asbestos	Environment
Asbestos in the form of chrysotile except for manufacturing of gaskets	Environment
Chlorofluorocarbons in aerosol products except medical aerosols	Environment
Piranhas	Public safety

Source: Government of Singapore.

Table AIII.3

Products covered by automatic and non-automatic import licensing, February 2012

Product	Laws and regulations authorizing import licensing	Controlling agency
<b>Automatic import licensing</b>		
Fresh fruits, vegetables, plants and plant products	Control of Plants Act	Agri-Food and Veterinary Authority (AVA), Ministry of National Development (MND)
Processed food	Sale of Food Act	
Fish and fish products	Wholesome Meat and Fish Act	
Veterinary medicaments	Medicines Act	Health Sciences Authority (HAS)
Tobacco products and related advertisements	Smoking (Control of Advertisements and Sale of Tobacco) Act and its Regulations	
Films, video tapes and video discs	Films Act and its Regulations	Media Development Authority (MDA), Ministry of Information, Communication and the Arts (MITA)
Publication, gramophone records, paintings and prints	Undesirable Publications Act	
Mastering equipment and replication equipment for any of the following: - CD (compact disc); - CD-ROM (compact disc-read only memory) - VCD (video compact disc); - DVD (digital video disc); and - DVD-ROM (digital video disc-read only memory)	Regulation of Imports and Exports Regulations	Singapore Customs
Biological agents capable of causing death, disease or other biological malfunction in a human. Certain microbial toxins	Biological Agents and Toxins Act	Biosafety Branch, Ministry of Health
<b>Non-automatic import licensing</b>		
Specific plants, plant products and other materials (insects, micro-organisms and soil)	Control of Plants (Plant Importation) Rules	AVA, MND
Endangered species of wild fauna and flora (CITES specimens and products)	Endangered Species (Import and Export) Act	
Live animals (including ornamental fish and livestock), animal products, eggs, veterinary biologics and vaccines, animal feed, [skimmed] milk powder [which is coloured for animal feed][ <b>please confirm</b> ]	Animals and Birds Act	
Meat	Wholesome Meat and Fish Act	
Fruit or jackpot machines	Private Lotteries Act	Licensing Division, Singapore Police Force, Ministry of Home Affairs (MHA)
Arms and explosives; swords; daggers; bayonets; spears; spearheads; and Nitro-cellulose	Arms and Explosives Act	
Handcuffs; Articles of clothing intended as protection against attack, including bullet-proof vests; Steel helmets; Toy guns, including pistols and revolvers	Regulation of Imports and Exports Regulations	
Amusement machines, coin- or disc-operated, including pintables, shooting galleries, and cinematography machines	Regulation of Imports and Exports Regulations	

Table AIII.3 (cont'd)

Product	Laws and regulations authorizing import licensing	Controlling agency
Hazardous substances	Environmental Protection and Management Act and Environmental Protection and Management (Hazardous Substances) Regulations	Pollution Control Department, National Environment Agency (NEA)
Ozone depleting substances (ODS) and products containing ODS such as the following: - Fire extinguishers and fire protection systems using halons - Air-conditioning and refrigeration equipment using Chlorofluorocarbons (CFCs) . Vehicles with air-conditioners containing CFCs	Environmental Protection and Management Act and Environmental Protection and Management (Ozone Depleting Substances) Regulations	
Petroleum and flammable materials	Fire Safety Act and Fire Safety (Petroleum and Flammable Materials) Regulations	Singapore Civil Defence Force, MHA
Radioactive materials, ionising radiation irradiating apparatus and non-ionising radiation irradiating apparatus	Radiation Protection Act and its Regulations	Centre for Radiation Protection and Nuclear Science (NEA)
Medicinal products comprising western pharmaceuticals, biologics and Chinese proprietary medicines	Medicines Act and its regulations	HSA
Poisons	Poisons Act and its rules	
Controlled drugs/psychotropic substances	Misuse of Drugs Act and its regulations; and Medicines Act and its regulations	
Medical devices	Health Products (Medical Device) regulations 2010	
Controlled telecommunication equipment	Telecommunications (Dealer's) Regulations	Infocomm Development Authority (IDA)
Scheduled chemicals under the Chemical Weapons Convention (CWC)	Chemical Weapons (Prohibition) Act	National Authority (CWC)
Rice	Price Control (Rice) Order	International Enterprise Singapore (IE Singapore)
Poppy seeds (kaskas)	Regulation of Imports and Exports Regulations	Central Narcotics Bureau, MHA
Controlled materials or substances used for the manufacturing of controlled drugs	Misuse of Drugs Regulations	
Merchandise/products containing a photograph, drawing or design resembling or used in/on Singapore currency notes and coins	Currency Act	Monetary Authority of Singapore (MAS), Ministry of Finance
Rough diamonds	Regulation of Imports and Exports (Kimberly Process) Regulations	Singapore Customs
Sand and granite (essential construction materials)	Building and Construction Authority Act	Building and Construction Authority (BCA)

Source: Government of Singapore.



**Table AIII.4**  
**Products subject to export controls, 2012**

Product	Competent authority	Rationale
Animals (including birds and fish)	Agri-food and Veterinary Authority	Safeguard animal health
Arms and explosives	Arms and Explosives Licensing Division, Singapore Police Force	Public safety
Articles of clothing intended as protection against attack, including bullet-proof vests	Arms and Explosives Licensing Division, Singapore Police Force	Public safety
Chemicals: Toxic and precursor chemicals	National Authority, Chemical Weapons Convention, Singapore Customs	To prohibit the development, production, stockpiling, transfer and use of chemical weapons in line with Singapore's obligations under the Chemical Weapons Convention
Chemicals: Pesticides	Pollution Control Department	Environmental protection and management
Diamonds (rough)	Singapore Customs	To prevent conflict diamonds from entering the mainstream rough diamond market
Dual-use goods and technology	Singapore Customs	To prevent the proliferation of such goods and technology in line with Singapore's counter-proliferation obligations
Endangered species of wild fauna and flora (CITES specimens and products)	Agri-food and Veterinary Authority	CITES obligations and requirements
Fish and fishery products (including fin fish, crustaceans and molluscs)	Agri-food and Veterinary Authority	Food safety
Handcuffs	Arms and Explosives Licensing Division	Public safety
Halons	Pollution Control Department	Environmental protection and management
Helmets, steel	Arms and Explosives Licensing Division	Public safety
Meat and meat products	Agri-food and Veterinary Authority	Food safety
Military equipment / other munitions list	Singapore Customs	Prevention of proliferation of such goods in line with Singapore's counter-proliferation obligations
Precursor chemicals	Central Narcotics Bureau	Singapore's commitments under Article 12 of the UN Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances
Radio-active materials, ionising radiation irradiating apparatus and non-ionising radiation irradiating apparatus	Centre for Radiation Protection & Nuclear Science, NEA	Accounting of radioactive materials and irradiating apparatus purposes
Rice (excluding rice bran)	International Enterprise	To ensure there is enough rice for the population
Rubber	International Enterprise	To ensure that the quality of rubber exported is of the standard required by the contract governing the transaction and for the prevention of fraud or malpractice in connection therewith.
Toy guns/pistols/revolvers	Arms and Explosives Licensing Division	Public safety
Waste lead-acid batteries and waste batteries made with lead, cadmium or mercury	Pollution Control Department	Controlled substances under the Hazardous Waste (Control of Export, Import and Transit) Act

Source: Singapore Customs online information. Viewed at: <http://www.customs.gov.sg/leftNav/trad/imp/Goods+Subject+to+Control.htm>.

Table AIII.5  
Tax incentives, 2012

Type (sector beneficiaries)	Summary description	Changes over review period
<b>Singapore Economic Development Board (EDB)</b>		
Pioneer Enterprise	PC-M: Tax exemption for up to 15 years on qualifying profits. Project must introduce technology, know-how or skills substantially more advanced than that of the average level prevailing in that industry  PC-S: Tax exemption for up to 15 years on qualifying profits for companies engaged in qualifying services activities, which include: engineering or technical services including laboratory, consultancy and research and development activities; computer-based information and other computer related services; development or production of any industrial design	None
Approved Royalties Incentive (ARI)	Full or partial exemption on withholding tax on royalty payments to non-residents for the transfer of technology or know-how	None
Approved Foreign Loan (AFL) Incentive	Full or partial exemption on withholding tax (0%, 5% or 10%) on loan interest payments to non-residents. Minimum loan of S\$200,000, which must be for purchase of productive equipment	None
Research Incentive Scheme for Companies (RISC)	Co-funding by the EDB to support the set-up of R&D centres and/or the development of in-house capabilities in strategic areas of technology. Supportable costs include expenditure on: manpower; equipment and materials; professional services; and intellectual property rights	<u>[Please insert]</u>
Development and Expansion Incentive (DEI)	Reduction in income tax (5% or 10% for a maximum of 20 years) for manufacturing and services companies moving into higher value-added business activities, expanding their operations or upgrading equipment	As a result of 2010 Budget law practices providing international legal services may enjoy a 10% concessionary tax rate from such services, from 2010-2015 <b>[It was noted that law practices were previously under the ambit of professional services: does this mean that professional services also benefit from a tax break?]</b>
Investment Allowance	Allowance of 30% or 50% of approved fixed capital expenditure on top of normal capital allowance to encourage investment in equipment for greater productivity or introduces new technology	As a result of the 2010 Budget, the Investment Allowance for aircraft rotables (intended to increase the productive capacity of the aerospace maintenance, repair and overhaul (MRO) companies) has been renewed (and enhanced) for a further five years from 1 April 2010
Headquarters (HQ) Programme	- Regional Headquarters (RHQ) Award: 15% tax on incremental qualifying income for maximum 5 years for well-established company undertaking substantial level of headquarters activities in Singapore  - International Headquarters (IHQ) Award: 0%, 5% or 10% tax on qualifying income for 5 to 20 years for companies that commit to substantially exceed the minimum criteria for the RHQ Award	None
Finance and Treasury Centre Tax Incentive	Reduced tax of 5% or 10% on fees, interest, dividends, and gains from qualifying services/activities. WHT exemption on interest payments on loans from banks and network companies for FTC activities	The 2011 Budget introduced a sunset clause of 2016
Approved Venture Company	Tax exemption for up to 10 years (extendible) for approved Singapore-based venture companies on: gains from disposal of approved local and overseas investments; dividends from approved overseas investments; and interest income from convertible loan stocks	None

Table AIII.5 (cont'd)

Type (sector beneficiaries)	Summary description	Changes over review period
Approved Aircraft Leasing	10% income tax on qualifying income. WHT exemption (for 5 years extendible) on interest payment for foreign loans taken up during relief period	None
<b>Maritime and Port Authority of Singapore (MPA)</b>		
From 2011, all maritime tax incentives administered by MPA have been streamlined and consolidated under the Maritime Sector Incentive (for details, see Chapter IV(2)(iv).		
<b>International Enterprise Singapore (IE Singapore)</b>		
Global Trader Programme (GTP)	Concessionary tax rate not exceeding 10% to companies on qualifying offshore trading income	A sunset clause of 31 March 2021 introduced in the 2011 Budget
Overseas Enterprise Incentive (OEI)	Tax exemption for up to 10 years on various forms of income from overseas products (including dividends, royalties, interest on loans, project income)	None
Double Tax Deduction for Internationalization	Double tax deduction for expenses on qualifying activities relating to overseas expansion	As a result of changes in the 2012 Budget, the double tax deduction granted for key overseas expansion activities without the need for approval (up to a cap of S\$100,000 per company per annum)
<b>Monetary Authority of Singapore (MAS)</b>		
For incentives offered by MAS see Chapter IV (2)(ii)		
<b>IRAS</b>		
Approved Investment Companies	Companies whose income is mainly derived from securities investments. Proportion of gains subject to tax based on holding period of investments	None
Designated Unit Trust	Specified income derived by a qualifying unit trust will not form part of its statutory income but is taxed in the hands of investors when distributed	None
Tax exemption scheme for new start-up companies	Full corporate income tax exemption for newly incorporated companies on first S\$100,000 of chargeable income and 50% exemption for the next S\$200,000. Available for the companies' first 3 YAs upon incorporation	Scheme extended to companies limited by guarantee. Introduced in 2009 budget. Effective from YA2010
Offshore Leasing	10% tax on qualifying leasing income from offshore leasing of machinery or plant	None
<b>Central Provident Fund (CPF)</b>		
CPF Approved Unit Trust	Specified income derived by a qualifying unit trust will not form part of its statutory income but will be taxed in the hands of investors when distributed	None

Note: For more detailed information on these schemes, and eligibility criteria, see WTO document WT/TPR/S/202/Rev.1, 26 September 2008, Table A.III.7.

Source: Singapore authorities.

**Table AIII.6**  
**Grant schemes, 2012**

Scheme	Assistance
<b>Economic Development Board (EDB)</b>	
Innovation Development Scheme	Grants support for qualifying costs incurred in the innovation of products, processes, and applications, and developing depth in innovation capabilities
Initiatives in New Technologies	Grants support for qualifying costs incurred in manpower development in the application of new technologies, industrial R&D, and professional know-how
Research Incentive Scheme for Companies	Grants support for qualifying costs incurred in the development of R&D capabilities in the areas of strategic technologies
Locally based Enterprise Advancement Program	Assistance in defraying manpower costs incurred in providing expertise to local suppliers looking to expand their market channels

*Source:* Singapore authorities.

**Table AIII.7**  
**Statutory boards, February 2012**

Accounting and Corporate Regulatory Authority (ACRA)
Agency for Science, Technology and Research (A*STAR)
Agri-Food and Veterinary Authority of Singapore (AVA)
Board of Architects (BOA)
Building and Construction Authority (BCA)
Casino Regulatory Authority (CRA)
Central Provident Fund Board (CPF Board)
Civil Aviation Authority of Singapore (CAAS)
Civil Service College (CSC)
Competition Commission of Singapore (CCS)
Council for Estate Agents (CEA)
Council for Private Education (CPE)
Defence Science and Technology Agency (DSTA)
Economic Development Board (EDB)
Energy Market Authority (EMA)
Family Physicians Accreditation Board (FPAB)
Health Promotion Board (HPB)
Health Sciences Authority (HSA)
Hindu Endowments Board (HEB)
Hotels Licensing Board (HLB)
Housing and Development Board (HDB)
Infocomm Development Authority of Singapore (IDA)
Inland Revenue Authority of Singapore (IRAS)
Institute of South East Asian Studies (ISEAS)
Institute of Technical Education (ITE)
Intellectual Property Office of Singapore (IPOS)
International Enterprise Singapore (IE)
JTC Corporation (JTC)
Land Transport Authority (LTA)
Majlis Ugama Islam Singapura (MUIS)
Maritime and Port Authority of Singapore (MPA)
Media Development Authority (MDA)
Monetary Authority of Singapore (MAS)
Nanyang Polytechnic (NYP)
National Arts Council (NAC)
National Council of Social Service (NCSS)
National Environment Agency (NEA)
National Heritage Board (NHB)
National Library Board (NLB)
National Parks Board (NPARKS)
Ngee Ann Polytechnic (NP)
People's Association (PA)
Professional Engineers Board (PEB)
PUB, The National Water Agency (PUB)
Public Transport Council (PTC)
Republic Polytechnic (RP)
Science Centre Board (SCB)
Sentosa Development Corporation (SDC)
Singapore Corporation of Rehabilitative Enterprises (SCORE)

Table AIII.7 (cont'd)

Singapore Dental Council (SDC)
Singapore Examinations and Assessment Board (SEAB)
Singapore Labour Foundation (SLF)
Singapore Land Authority (SLA)
Singapore Medical Council (SMC)
Singapore Nursing Board (SNB)
Singapore Pharmacy Council (SPC)
Singapore Polytechnic (SP)
Singapore Sports Council (SSC)
Singapore Tourism Board (STB)
Singapore Workforce Development Agency (WDA)
SPRING Singapore (SPRING)
TCM Practitioners Board (TCMPB)
Temasek Polytechnic (TP)
Tote Board (Singapore Totalisator Board)
Urban Redevelopment Authority (URA)

*Source:* Government of Singapore online information. Viewed at: <http://app.sgdi.gov.sg/index.asp?cat=2>.

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