

Singapore Tax policies

You will be responsible for the collection and payment of any and all of Your Taxes that arise as a result of your selling activities on Amazon Singapore. Any and all fees payable by you pursuant to this Agreement are exclusive of all Goods and Services Tax (“GST”), sales, use and similar taxes and you will pay any taxes that are imposed and payable on such amounts, unless otherwise stated. Where Singapore GST applies, Amazon will provide a valid tax invoice issued pursuant to regulation 11 of the Singapore GST (General) Regulations. All payments made by you to Amazon under this Agreement will be made free and clear of any deduction or withholding (including but not limited to cross-border withholding taxes), as may be required by law. If any such deduction or withholding is required on any payment, you will pay such additional amounts as are necessary so that the net amount received by Amazon is equal to the amount then due and payable under this Agreement.

Except as otherwise provided in this Agreement, you agree that Amazon is not obligated to determine whether taxes apply and Amazon is not responsible to collect, report or remit any taxes arising from any transaction. However, if a taxing authority requires us to pay any of your taxes, you will promptly reimburse us for the amounts paid. If the product is shipped from outside Singapore, the recipient of the product may be required to pay, upon delivery, an amount related to assessed GST or other taxes or duties. Such taxes or duties, if any, are in addition to the sales proceeds collected by Amazon. From time to time, Amazon may be required to comply with legally binding information requests from taxing authorities regarding sales, inventory and/or tax calculated. Your information could be provided as part of these legally binding information requests.

Singapore GST frequently asked questions

1. General

1.1 What is GST?

Goods and Services Tax or abbreviated to GST.

GST is an indirect tax that applies to sales and purchases, in other words, it is a transaction based tax. GST operates at each level of the supply chain from producer, manufacturer, wholesaler, and retailer; this ultimately ensures that GST is accounted for at each stage of the supply chain until it finally rests with the end user.

1.2 GST Rates

The rate of GST that applies to most supplies of goods and services in Singapore is 7%.

1.3 How is GST charged?

In order to charge GST you must first be registered for GST and obtain a GST registration number.

Once you are GST registered in Singapore, you are bound by the GST rules and it normally means that you must charge GST (where applicable) on your sales and show this GST on a tax invoice (consult your tax advisor for specific advice regarding invoicing requirements).

Consult your tax advisor on GST, invoicing, and reporting requirements.

2. Amazon Fees

2.1 Why is Amazon collecting Singapore GST on certain fees?

Under Singapore GST Laws, Amazon is required to calculate and collect Singapore GST on its fees related to transactions made by sellers, such as monthly subscription and Selling on Amazon fees. 7% or 0% GST will apply depending on the type of fee being charged and is not necessarily dependent on the GST registration status of the Seller.

All fees payable by you to Amazon pursuant to the Agreement entered into are exclusive of GST and similar taxes and you will be required to pay any taxes that Amazon is legally obligated to charge on such amounts.

2.2 How does Amazon calculate the Singapore GST on monthly subscription fees and Selling on Amazon fees?

Amazon will charge the standard GST rate of 7% or 0% (as applicable) on any monthly subscription fees and Selling on Amazon fees in accordance with the nature of the supply.

2.3 Will Amazon provide me with a GST invoice for any GST charged on my monthly subscription fees and Selling on Amazon fees?

If you are GST-registered in Singapore, Amazon shall provide you with a Tax Invoice for all fees and applicable GST payable by you.

You can also view your monthly invoices by going to **Seller Central Reports Tax Document Library Seller Fee Tax Invoices**.

Seller GST requirements

3.1 Am I required to charge Singapore GST on my sales of goods through Amazon.sg?

The obligation to charge GST on sales of goods through Amazon only extends to persons who are registered or are required to register for GST in Singapore. If you have a requirement to register for GST, then you will need to consider the requirement to charge GST on your sales of goods and services to customers in the Singapore, file GST returns and pay the GST you collected from your customers to the tax authorities. Both individuals and companies carrying on business activities must determine their requirement to be registered for GST.

Note also that in addition to the requirement to charge GST on sales, as a GST registered person you may also be entitled to recover GST incurred on business related expenses. This ensures that in the majority of situations, GST is not a cost to registered businesses.

If you are GST registered in Singapore and have received a GST registration number issued by the Inland Revenue Authority of Singapore (IRAS), you can enter your information relating to GST on the selling centre [here](#)

Remember: it is the responsibility of each Amazon Marketplace seller to ensure that they are GST-compliant. You should seek professional advice if you are unsure of your obligations under GST Laws.

3.2 Am I required to be GST registered to sell on Amazon?

It is not a requirement to be GST-registered in Singapore before you can sell on Amazon. However, pay attention to Singapore GST law that may apply on your sales to customers.

Under Singapore GST Laws, you may either be required to register compulsorily or may do so voluntarily. If you are GST registered, you should provide Amazon with your GST registration number.

Compulsory Registration

If the total value of your supplies of goods and services made in Singapore exceeds the registration threshold of SGD 1 million at the end of the calendar year or you anticipate that the total value of your supplies will exceed SGD 1 million in the next 12 months, then you must register for GST.

If you are not already registered for GST in Singapore, then you must monitor the value of your sales to determine if they result in a requirement to register for Singapore GST.

Voluntary Registration

Voluntary registration is an option available to businesses which do not have a turnover in excess of SGD 1 million, but would still like to be registered for GST.

Consult your tax advisor if you are unsure of your obligations under GST laws.

3.3 What if I already have an income tax number in Singapore?

The GST registration application is a standalone process and you will be issued with a GST Registration Number that may be different to the number obtained in relation to other taxes. It must be used for the purposes of conducting your GST related business activities only.

3.4 Do I need to register for GST in Singapore as an International Seller?

No. GST Registration liability is triggered by the nature of business activities which you conduct in Singapore. Consult your tax advisor to discuss your registration liability or eligibility.

3.5 How can I apply for GST registration and obtain a Singapore GST registration number?

You can register online on the tax authority's website – www.iras.gov.sg. Registering for Singapore GST may lead to a number of associated compliance requirements, including the requirement to file returns and to issue Singapore Tax Invoices to your customers.

If you believe your business is required to be registered for GST purposes, consult your tax advisor on how to obtain a GST registration number.

3.6 What if I ship goods to the customer in Singapore from a location outside Singapore?

If your products are shipped from outside Singapore (by air / ship), the recipient of the product may be required to pay, upon delivery, an amount related to assessed import GST or duties, unless the value of shipment is below SGD 400. Such taxes and duties are in addition to the sales proceeds collected by Amazon.

3.7 Pricing

All prices published on the amazon.sg webpage must include the amount of any applicable GST. You should consider the price for your products as inclusive of any GST, customs duty or other tax that you may be required to remit in connection with such sale.

3.8 Who will be responsible for issuing a Tax Invoice for my sales on Amazon?

As a seller on Amazon, it is your responsibility to comply with the Singapore GST Law at all times. This includes issuing valid tax invoices for sales made to customers, collecting GST (if applicable) and payment of GST to the IRAS.

It is your sole responsibility to comply with all legal and GST requirements for issuing Tax Invoices to buyers in respect of your sales transactions. If you are unsure as to whether you have to issue a Tax Invoice to the buyer, we recommend that you consult with your tax advisor.

3.9 How can I update my GST registration number in Seller Central?

You can enter your information relating to your GST registration in your Selling Central account [here](#)

3.10 What if I have multiple GST / VAT numbers?

If you carry on business activities or store inventory, at a location outside of your primary country of establishment (principal place of business), then you should provide all GST / VAT registration numbers associated with your business in Seller Central.

Amazon allows you to enter multiple VAT registration numbers as part of the enrolment process.

3.11 How will the selection of a 'primary' GST / VAT registration number impact my account?

The 'primary' tax registration number you select should be the tax registration number associated with your primary place of business.

This is the tax registration number that will be used to determine how Singapore GST / foreign VAT will apply on your seller fees.

If you need assistance in determining your primary place of business, consult your local tax advisor.

3.12 I received a new GST / VAT registration number, where do I enter it?

You can edit, delete or add additional VAT registration numbers by going to the Tax Registrations Page in your Account Information within Seller Central.

3.13 What are my Singapore GST obligations relating to return orders?

In case of return orders for which a refund is authorised to the customer, you are required to provide the customer with a valid Tax credit note.

3.14 Singapore GST on shipping revenue

For any Amazon FBA, we will determine the amounts charged to the customer for shipping services through the FBA Programme. These charges will be tax inclusive to the customer and we will report them to you. Amazon shall issue you with a Tax Invoice for all fees and applicable Taxes payable by you. You shall be responsible to account for any applicable GST on the shipping charges to customer.

