



## Singapore Shipping Association

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To: All SSA Members

### **IRAS E-TAX GUIDE: GST GUIDE FOR THE MARINE INDUSTRY – 2010 BUDGET CHANGES**

As you may recall, in the Singapore Budget 2010, it was announced that IRAS will implement GST changes and operational with a view towards simplifying GST compliance, focusing on ships' spare parts.

Please be informed that the Inland Revenue Authority of Singapore (IRAS) has just published the GST guide explaining the Marine Industry Budget Changes "***GST Guide for the Marine Industry - 2010 Budget Changes***" (ref 2010/GST/2).

A link to the GST Guide can be found through the IRAS website at:

<http://www.iras.gov.sg/irasHome/page.aspx?id=906>

Best regards,

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Executive Officer