VAT/GST Rates & Thresholds - Singapore

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# VAT / GST

## Rates

**Reduced VAT / GST rate**

0[[1]](https://resourcehub.bakermckenzie.com/en#ftn1)

**Standard VAT / GST rate**

9[[2]](https://resourcehub.bakermckenzie.com/en#ftn2)

**High VAT / GST rate**

Not applicable

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[[1]](https://resourcehub.bakermckenzie.com/en#ftnref1) Zero rated GST applies to the supply of international services and the supply of goods that are exported. Supplies that are specifically exempted from GST (including the provision of certain financial services, the supply and import of certain investment precious metals, and the sale or lease of certain residential properties) are listed under the Fourth Schedule to the GST Act.

[[2]](https://resourcehub.bakermckenzie.com/en#ftnref2) The standard rate of GST applies to taxable supplies of goods and services in Singapore. The standard rate of GST also applies on (i) the importation of goods into Singapore and (ii) imported services, with certain exceptions. With effect from 1 January 2023, the standard rate of GST will also apply on imports of low-value goods (under S$400) and business to consumer imported remote services.

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