

List of IRAS e-Tax Guides with paragraphs marked as follows: “For the avoidance of doubt, the conditions and/or requirements in paragraphs [x] to [x] have the force of law.”

S/N	Title of e-Tax Guide
1	Adopting GST InvoiceNow Requirement for GST-registered Businesses
2	Carry-Back Relief System
3	Claiming of GST on re-import of value-added goods
4	Conditions for GST Voluntary Registration
5	Enhanced Carry-Back Relief System
6	GST: Approved Contract Manufacturer and Trader (ACMT) Scheme
7	GST: Approved Marine Customer Scheme (AMCS)
8	GST: Approved Marine Fuel Trader (AMFT) Scheme
9	GST: Approved Refiner and Consolidator Scheme (ARCS)
10	GST: Approved Third Party Logistics Company Scheme
11	GST: Customer Accounting for Prescribed Goods
12	GST: General Guide for Businesses
13	GST: GST and the Gold Jewellery Industry
14	GST: Guide for the Aerospace Industry
15	GST: Guide for E-Commerce
16	GST: Guide for the Marine Industry
17	GST: Guide for Motor Vehicle Traders
18	GST: Guide on Approved Import GST Suspension Scheme
19	GST: Guide on Divisional Registration
20	GST: Guide on Exports
21	GST: Guide on Hand-Carried Exports Scheme
22	GST: Guide on Imports
23	GST: Guide on Purchase of Land for Residential Development
24	GST: Guide on Specialised Warehouse Scheme and Zero-rating of Supplies
25	GST: Import GST Deferment Scheme
26	GST: Major Exporter Scheme
27	GST: Reverse Charge
28	GST: Self Accounting of GST by Listed REITs and their SPVs for Property Purchases
29	GST: Taxing imported low-value goods by way of the overseas vendor registration regime
30	GST: Taxing imported remote services by way of the overseas vendor registration regime

31	GST: The Electronic Tourist Refund Scheme (eTRS) (Refund claims made on or after 4 Apr 2019)
32	Income Tax Implications Arising from the Adoption of FRS 39 – Financial Instruments: Recognition & Measurement
33	Intellectual Property Rights Valuation Report for Purposes of Section 19B of the Income Tax Act
34	Qualifying Conditions for Pension/Provident Funds to be Approved under Section 5 of the Income Tax Act
35	Record Keeping Guide for GST-Registered Businesses
36	Securities Lending and Repurchase Arrangements
37	Tax Treatment of Employment Stock Options and Other Forms of Employee Share Ownership Plans