

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 |
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| 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 |

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| 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 |