
INFORMATION CIRCULAR

GOODS AND SERVICES TAX (GST) ON GOVERNMENT FEES AND CHARGES

On 29 April 2024, the Goods and Services Tax Act was amended to clarify that fees for all Government supplies will be subject to GST except for those prescribed in subsidiary legislation under the Goods and Services Tax (Non-Taxable Public Agencies Supplies) Order 2024 (NTPAS)¹. In other words, all other fees that are not listed in the NTPAS will be subject to GST.

2 The following table shows the new fees that are GST-taxable with effect from 1 October 2024:

Fees affecting personnel licence holders/applicants

Legislation	Fee
<ul style="list-style-type: none">Air Navigation Order (ANO), 12th Schedule, Paragraph 11(a)	Aircraft Maintenance Licence (AML) examination paper
<ul style="list-style-type: none">ANO 12th Schedule, Paragraph 12(2)(c), (k)(i), (ii) & (iii)	Flight Crew Licence (FCL) examination paper
<ul style="list-style-type: none">Air Navigation (101-Unmanned Aircraft Operations) Regulations 2019, 2nd Schedule, Paragraph 8	Theory test or re-test on an application for a UA pilot licence
<ul style="list-style-type: none">ANO 12th Schedule, Paragraph 12(2)(g)	Flying test
<ul style="list-style-type: none">ANO 12th Schedule, Paragraph 12(2)(h)	Medical evaluation

Fees affecting organisation approval holders

Legislation	Fee
<ul style="list-style-type: none">Air Navigation (139 – Aerodromes) Regulations 2023, 2nd Schedule Paragraph 3	Annual fee of an aerodrome certificate
<ul style="list-style-type: none">Air Navigation (101-Unmanned Aircraft Operations) Regulations 2019, 2nd Schedule, Paragraph 2A	Grant of a UA operator permit

¹ Refer to <https://sso.agc.gov.sg/SL/GSTA1993-S380-2024>.

<ul style="list-style-type: none"> • Air Navigation (101-Unmanned Aircraft Operations) Regulations 2019, 2nd Schedule, Paragraph 2B 	Renewal of a UA operator permit
<ul style="list-style-type: none"> • ANO, 12th Schedule, Paragraph 6C 	Safety inspector fees in respect of certificate or other approval for maintenance of aircraft or aircraft components
<ul style="list-style-type: none"> • ANO, 12th Schedule, Paragraph 3A 	Export Certificate of Airworthiness
<ul style="list-style-type: none"> • ANO, 12th Schedule, Paragraph 18 • Air Navigation (119 – Air Operator Certification) Regulations 2018, 2nd Schedule, Paragraph 2 • Air Navigation (125 – Complex General Aviation) Regulations 2018, 2nd Schedule, Paragraph 2 • Air Navigation (137 – Aerial Work) Regulations 2018, 2nd Schedule, Paragraph 2 	Daily fee ² for flight operations safety inspector or other safety inspector when functions are performed overseas

3 For the period 1 October 2024 to 31 December 2025, CAAS will absorb the GST for the affected fees and the amount payable to CAAS will remain unchanged. With effect from 1 January 2026, GST will be charged in addition to the fee. Please see table below for an illustration.

Period	Total Amount Payable to CAAS
Current	\$130 (no GST)
1 Oct 2024 to 31 Dec 2025	\$130 (inclusive of GST \$10.73)
W.e.f. 1 Jan 2026	\$130 + \$11.70 GST

4 Thank you.

Issued by

**SAFETY REGULATION GROUP / UNMANNED SYSTEMS GROUP
CIVIL AVIATION AUTHORITY OF SINGAPORE**

² Under section 21(3) of the Goods and Services Tax (GST) Act, the supply of services which fall within the description of international services can be zero-rated (i.e. charge GST at 0%). Although no tax is charged on the supply, it shall in all other respects be treated as a taxable supply.