



HPRG/CTB Ref: 025:38

1 September 2011

To: Applicants / Sponsors of Clinical Trials

IMPORT GOODS AND SERVICES TAX (GST) RELIEF FOR CLINICAL TRIAL MATERIALS (CTM)

The Health Sciences Authority (HSA) would like to inform all applicants / sponsors of clinical trials on the GST relief for importation of CTM (Medicinal Products) for local or overseas clinical trials and/or scrapping (destruction) in Singapore with effect from 1 October 2011. Please also refer to the [Singapore Customs circular \(20/2011\)](#) to all Traders and Declaring Agents outlining the procedures for the agents to follow when making TradeNet[®] declaration for CTM.

2 Sponsors of clinical trials should be duly aware of these procedures as part of the overall management of investigational products. The importation of CTM is usually conducted by third party importers using courier agents and freight forwarders. To facilitate customs clearance of CTM and to prevent delay of CTM shipment, it is important that you work closely with these third party TradeNet[®] users and ensure that they follow the procedures outlined in this circular from HSA and the circular from Singapore Customs.

3 The following table summarises the requirements of HSA for importation of CTM:

Import Purpose	Document Requirements
For local clinical trials approved by HSA (i.e. Clinical Trial Certificate is available)	CTM import approval issued by HSA
For overseas clinical trial (i.e. CTM imported into Singapore for re-export to overseas trial sites)	Notification to Import Medicinal Products for Re-export (IFR)
For destruction or disposal of CTM returns	Import notification acknowledged by HSA and NEA

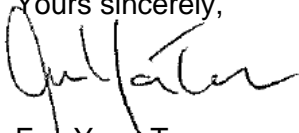
4 In order to enjoy the GST relief, sponsors and TradeNet[®] users should also take note of the following when making the import declaration:

- i. The applicable document indicated in paragraph 3
- ii. CTM and commercial stocks must be submitted separately in DIFFERENT declarations
- iii. Where possible, stocks for local and overseas clinical trials should be managed separately
- iv. When different CTM items are submitted on the SAME declaration form, each item must be declared separately (i.e. different rows on the same form)

5 All records relating to the import of CTM must be appropriately maintained.

6 For clarification, please contact us at telephone number 6866 3446 for assistance or you may send your enquiries to HSA_CT@hsa.gov.sg. Thank you for your cooperation.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Foo Yang Tong', written in a cursive style.

Foo Yang Tong
Director
Clinical Trials Branch
Health Products Regulation Group
Health Sciences Authority