Annex A: 18 Fees with GST Wrongly Charged

| S/N | Agency | Fee | Description of fee | GST charged per transaction (\$) |
|-----|--------------------------------|--|---|----------------------------------|
| 1 | Council for Estate Agencies | Application fee for Estate Agent (EA) licence | Application fee for the grant or renewal of EA licence | 7 |
| 2 | Council For Estate Agencies | Application fee for Real Estate Salesperson (RES) registration | Application fee for the grant or renewal of RES registration | 3.50 |
| 3 | Housing & Development Board | Administrative fees for renting out of HDB flat or bedroom | N.A. | ~1 |
| 4 | Housing & Development Board | Administrative fees for compulsory acquisition (CA) of flat | N.A. | 15 |
| 5 | Land Transport Authority | Class 2 Bus Service Licence Amendment Fee | Fee paid by bus operators with the Class 2 Bus Service Licences to apply to amend the operating schedules of their bus services | 0.70 |
| 6 | Land Transport Authority | Conversion Fee (from Private Hire Car Driver's Vocational Licence to Taxi Driver Vocational Licence) | N.A. | 2.10 |
| 7 | Land Transport Authority | Export Processing Zone Entry (EPZ) Fee | Fee payable upon entry of a deregistered vehicle into the EPZ for storage pending export. | 2.50 |
| 8 | Land Transport Authority | Application Fee (Autonomous Vehicle Authorisation) | Application fee to undertake a trial or use of automated vehicle technology or autonomous vehicle on public roads. | 2.40 |
| 9 | Land Transport Authority | Application Fee (Keep deregistered/ unregistered vehicles) | Fee payable to emplace a vehicle into the Keeping Scheme. | 42.70 |

| S/N | Agency | Fee | Description of fee | GST charged per transaction (\$) |
|-----|--|---|--|--|
| 10 | Land Transport Authority | Application Fee (Change garage address of Keeping Scheme Vehicles) | Fee payable to change garage address of a vehicle under the Keeping Scheme. | 12.20 |
| 11 | Land Transport Authority | Application Fee (Special Purpose Licence) | Fee payable to apply for a special purpose licence to use a vehicle for research and development or special events on public roads. | 20.10 |
| 12 | Land Transport Authority | Application Fee (Change of Vehicle Particulars Requiring LTA's approval) | Fee payable to apply for LTA's approval to make major modifications to a registered vehicle (e.g. change of engine, change of transmission, conversion of bi-fuel (petrol-compressed natural gas) to petrol vehicle) | 4.40 |
| 13 | Land Transport Authority | Application and Extension Fees (Vehicle Accessory Approval) | Fee payable to apply for LTA's approval for aftermarket vehicle accessories (such as exhaust and lighting system) as a preapproved vehicle accessories to be installed on specific vehicle make(s) and model(s). | 15 |
| 14 | Office of the Public Guardian, Ministry of Social and Family Development | Application fee for registration for Professional Deputies | Fee for an application to register as a professional deputy under the Professional Deputies Scheme | 36 |
| 15 | Office of the Public Guardian, Ministry of Social and Family Development | Lasting Power of Attorney (LPA) application fee | Application fee to register an LPA in Form 1 and in Form 2 | 9.70 |
| 16 | Singapore Food Agency | Application fee for licence to operate a food processing establishment | This covers fees for three types of establishments: (a) food processing establishment (b) Coldstore (c) Slaughterhouse | 13 |
| 17 | Urban Redevelopment Authority | Processing fee for Development Application to obtain planning permission to carry out development works | N.A. | Variable, majority of GST amounts range from 10- 1500 |
| 18 | Urban Redevelopment Authority | Processing fee for lodgment of documents as authorisation to carry out development works | N.A. | Variable, amounts range from 10-84 |