

ANNEX

**Tax and Vehicle-related Exemptions for
the Canadian Personnel of CORDC and CORDC**

The following tax and vehicle-related exemptions are accorded to Canadian personnel of CORDC and CORDC:

1. Income tax exemption of development aid funds;
2. Income tax exemption on the salary and emoluments of the Head and Deputy Head paid by CORDC, who are neither Singapore nationals nor permanent residents;
3. Customs duties exemption on import of goods necessary for the operation of the CORDC (excluding liquors and tobacco);
4. GST relief on the import of goods necessary for the operation of CORDC (excluding liquors and tobacco);
5. GST relief on local purchases of goods and services for the operation of CORDC;
6. GST relief on the import of used personal and household effects, excluding liquor and tobacco products, of the Head and Deputy Head of CORDC transferring residence to Singapore within six (6) months of posting to Singapore;
7. Stamp duty relief on lease of premises for CORDC, if rented; or property tax relief for premises of CORDC (restricted to only one official premise financed by the development aid fund); and
8. Import GST, customs duties, registration fees, additional registration fee, road tax and Certificate of Entitlement exemptions for one official motor vehicle, and one motor vehicle each for the Head and Deputy Head of CORDC.