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AWS Marketplace (Singapore) – Tax and Invoicing Guide for Singapore Sellers

This guide provides details on GST collection effective on 1 July 2026 for AWS Marketplace Sellers registered with a Singapore location. Singapore-GST registered sellers should review this guide to understand what AWS will do and what you, the Seller, are responsible for.

Starting on 1 July 2026, Amazon Web Services, Inc. (AWS) will:

1. Calculate and collect 9% Singapore Goods and Services Tax (GST) on the sales of AWS Marketplace products to AWS customer accounts in Singapore.
2. Disburse the collected GST to you so that you can remit the GST to the Inland Revenue Authority of Singapore (IRAS).
3. Issue a tax invoice for such sales on your behalf.

The tax and invoice treatment of your AWS Marketplace transactions depends on:

1. **Your role** on AWS Marketplace – whether you are an Independent Software Vendor (ISV) or a Channel Partner (CP).
2. **The location** of the buyer and, for Channel Partners, the location of the ISV whose product you are reselling.

Be aware that this guide does not constitute tax advice – please consult your tax advisor if you have any questions.

AWS acts solely as an invoice-issuing agent and does not assume any GST obligations on your behalf. You remain the supplier for GST purposes and are responsible for accounting for and remitting GST to IRAS.

How to use this guide:

Using the tables in the following page:

1. Identify your role.
2. Find the row that matches the counterparty's location.
3. Review the detailed explanation covering what AWS will do and what you are responsible for.

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Identify your Role on AWS Marketplace

Role	Description
ISV (Independent Software Vendor)	You list and sell your own products on AWS Marketplace
CP (Channel Partner)	You resell another ISV's products to end-buyers

Find and navigate to your use case

If you are a Singapore GST-registered **Independent Software Vendor (ISV)**.

Use Case	You sell to...	Detailed Explanation
ISV-A	A Singapore buyer	Go to Page 3
ISV-B	A Singapore Channel Partner reselling your product	Go to Page 4
ISV-C	A non-Singapore buyer / Channel Partner	Go to Page 5

If you are a Singapore GST-registered **Channel Partner (CP)**.

Use Case	You resell...	To a...	Detailed Explanation
CP-A	A Singapore ISV's product	Singapore buyer.	Go to Page 6
CP-B	A non-Singapore ISV's product	Singapore buyer.	Go to Page 7
CP-C	Any ISV's product	Non-Singapore buyer.	Go to Page 8

For additional support

If you require additional support, please contact your AWS account representative or create a case with the AWS Marketplace Seller Support team using our Contact Us form: https://aws.amazon.com/marketplace/management/contact-us/

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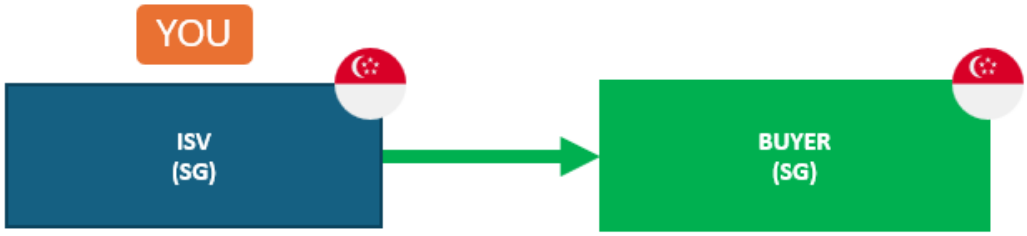
Use Case [ISV-A] – Singapore ISV selling to a Singapore buyer



What AWS will do:

- Calculate and collect 9% GST on the sale.
- Disburse the collected GST to you for onward remittance to IRAS.
- Issue a tax invoice on your behalf to the Singapore buyer, identifying you as the supplier with your GST registration number. The buyer may use this tax invoice as the basis for their input tax claim, subject to normal GST input tax recovery rules.

What you must do:

- Use the AWS-issued tax invoice as the basis for your GST reporting. The tax invoice is made available to you via the Tax Details page.
- Do not separately issue a tax invoice to the buyer for the same transaction.
- Remit the GST to IRAS based on the SGD amounts on the AWS-issued tax invoice.

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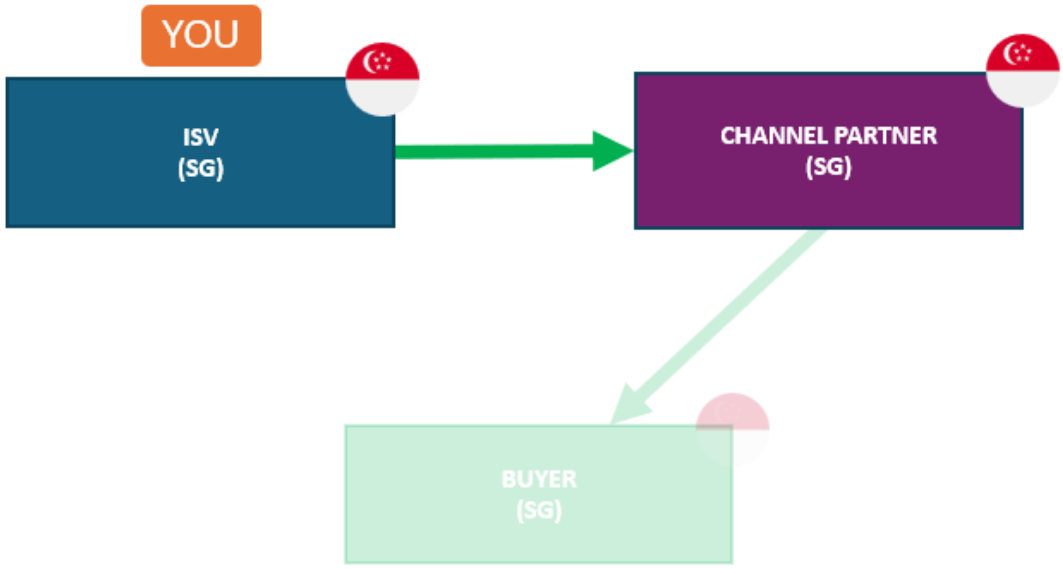
Use Case [ISV-B] – Singapore ISV selling to a Singapore Channel Partner



What AWS will do:

- Calculate, collect, and disburse 9% GST on the supply from you to the CP.
- Issue a tax invoice on your behalf to the CP. The CP may use this tax invoice as the basis for their input tax claim, subject to normal GST input tax recovery rules.

What you must do:

- Use the AWS-issued tax invoice as the basis for your GST reporting. The tax invoice is made available to you via the Tax Details page.
- Do not separately issue a tax invoice to the buyer for the same transaction.
- Remit the GST to IRAS based on the SGD amounts on the AWS-issued tax invoice.

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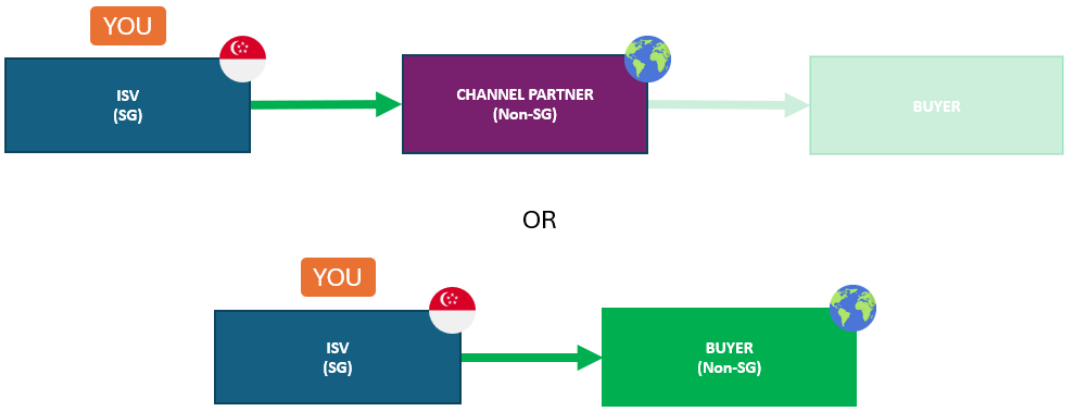
Use Case [ISV-C] – Singapore ISV selling to a non-Singapore buyer (or non-Singapore CP)



What AWS will do:

- AWS will not collect GST or issue a tax invoice on your behalf for these sales.

What you must do:

- Determine whether the supply qualifies for zero-rating as an international service, and if applicable report the supply in your GST returns.
- If you are unsure whether your sale qualifies for zero-rating, consult your tax advisor.

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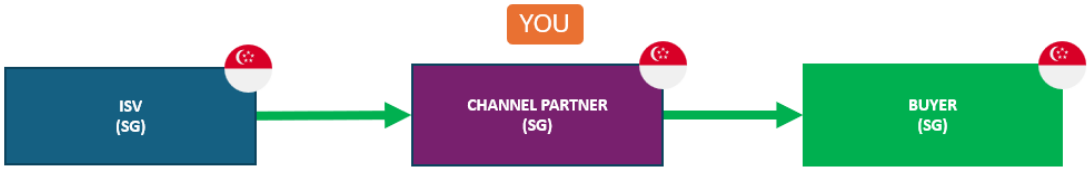
Use Case [CP-A] – Singapore CP reselling Singapore ISV's product to a Singapore buyer



1st leg – ISV to you (the CP):

- AWS will calculate and collect 9% GST on the supply from the ISV to you.
- AWS will issue a tax invoice on the ISV's behalf, available to you via the AWS Billing and Cost Management page.
- You may use this tax invoice as the basis for your input tax claim, subject to normal GST input tax recovery rules.

2nd leg – you (the CP) to the buyer:

- AWS will calculate, collect from buyer, and disburse to you 9% GST on the sale.
- AWS will issue a tax invoice on your behalf to the buyer.

What you must do:

- Use the AWS-issued tax invoice (2nd leg) as the basis for your GST reporting. The tax invoice is made available to you via the Tax Details page.
- Do not separately issue a tax invoice to the buyer for the same transaction.
- Remit the GST to IRAS based on the SGD amounts on the AWS-issued tax invoice.

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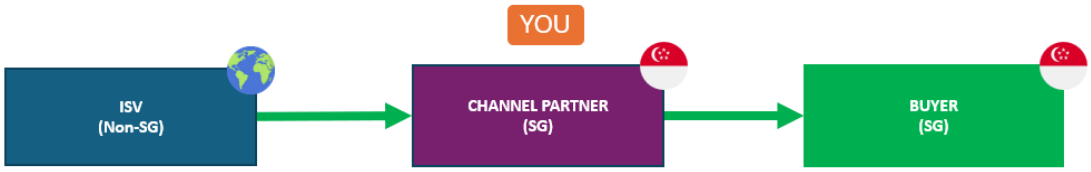
Use Case [CP-B] – Singapore CP reselling non-Singapore ISV's product to a Singapore buyer



1st leg – non-Singapore ISV to you (the CP):

- AWS will not collect Singapore GST on this leg as the supplier (the ISV) is not Singapore GST-registered.
- You may be required to account for GST yourself under the reverse charge mechanism – a Singapore GST rule requiring GST-registered businesses to self-account for GST on certain imported services from overseas suppliers.
- The application of reverse charge depends on your specific circumstances. Please refer to IRAS' guidance or consult your tax advisor.

2nd leg – you (the CP) to the buyer:

- AWS will calculate, collect from buyer, and disburse to you 9% GST on the sale.
- AWS will issue a tax invoice on your behalf to the buyer.

What you must do:

- For the 1st leg:
  - Assess your reverse charge obligations.
- For the 2nd leg:
  - Use the AWS-issued tax invoice as the basis for your GST reporting. The tax invoice is made available to you via the Tax Details page.
  - Do not separately issue a tax invoice for the same transaction.
  - Remit the GST to IRAS based on the SGD amounts on the AWS-issued tax invoice.

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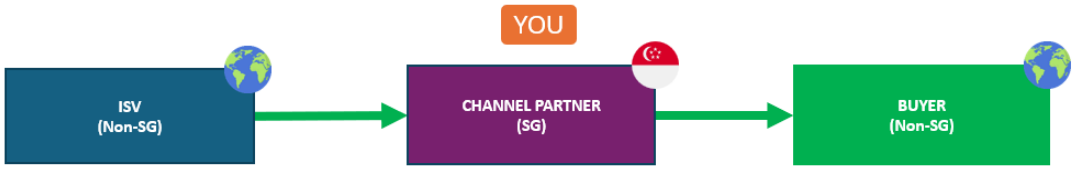
Use Case [CP-C] – Singapore CP selling any ISV's product to a non-Singapore buyer



1st leg – ISV to you (the CP):

- AWS will not collect Singapore GST on this leg as the supplier (the ISV) is not Singapore GST-registered.
- You may be required to account for GST yourself under the reverse charge mechanism – a Singapore GST rule requiring GST-registered businesses to self-account for GST on certain imported services from overseas suppliers.
- The application of reverse charge depends on your specific circumstances. Please refer to IRAS' guidance or consult your tax advisor.

2nd leg – you (the CP) to the non-Singapore-addressed buyer:

- AWS will not collect Singapore GST or issue a tax invoice on your behalf for this transaction.
- The AWS Marketplace operating entity depends on the buyer's location, and local tax rules based on the buyer's location will apply.
- You determine zero-rating eligibility for Singapore GST purposes.

What you must do:

- For the 1st leg:
  - Assess your reverse charge obligations.
- For the 2nd leg:
  - Determine zero-rating and report in your GST returns if applicable.

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