

GEN 1.6 SUMMARY OF NATIONAL REGULATIONS AND INTERNATIONAL AGREEMENTS/**CONVENTIONS****1 LIST OF CIVIL AVIATION LEGISLATION, AIR NAVIGATION REGULATIONS AND ORDERS**

The following is a list of legislation (Acts and subsidiary legislation) affecting aviation and air navigation in the Republic of Singapore together with the International Agreements/Conventions ratified or acceded to by the Republic of Singapore. It is essential that anyone engaged in air operations be acquainted with the relevant legal documents.

Copies of the legislation may be obtained as follows:

Electronic versions of the legislation may be freely accessed at

<https://sso.agc.gov.sg>

<https://www.caas.gov.sg/legislation-regulations/legislation>

Electronic versions of all Singapore legislation may be accessed via subscription to Lawnet at

<https://www.lawnet.sg>

Print copies of all the legislation may be purchased (by post) from:

Post: Toppan Next Pte. Ltd.,
No. 1 Kim Seng Promenade, #18-01,
Great World City, East Lobby
Singapore 237994.
Tel: (65) 68269600
Fax: (65) 68203341
URL: www.toppannext.com

1.1 CIVIL AVIATION LEGISLATION

No	Legislation	Citation
<i>Civil Aviation Authority of Singapore Act & related legislation</i>		
1	Civil Aviation Authority of Singapore Act 2009	
2	Civil Aviation Authority of Singapore (Airport Development Levy) Order 2018	S437/2018
3	Civil Aviation Authority of Singapore (Aviation Levy) Order 2018	S522/2018
4	Civil Aviation Authority of Singapore (Changi Airport) By-laws 2009	S313/2009
5	Civil Aviation Authority of Singapore (Changi Airport) Notification 2009	S293/2009
6	Civil Aviation Authority of Singapore (Composition of Offences) Regulations 2009	S315/2009
7	Civil Aviation Authority of Singapore (Seletar Airport) By-laws 2009	S314/2009
8	Civil Aviation Authority of Singapore (Seletar Airport) Notification 2009	S294/2009
<i>Air Navigation Act & related legislation</i>		
9	Air Navigation Act 1966	
10	Air Navigation Order	O 2
11	Air Navigation (101 - Unmanned Aircraft Operations) Regulations 2019	S 833/2019
12	Air Navigation (119 – Air Operator Certification) Regulations 2018	S 443/2018
13	Air Navigation (121 – Commercial Air Transport by Large Aeroplanes) Regulations 2018	S 444/2018
14	Air Navigation (125 – Complex General Aviation) Regulations 2018	S 501/2018
15	Air Navigation (135 – Commercial Air Transport by Helicopters and Small Aeroplanes) Regulations 2018	S 445/2018
16	Air Navigation (137 – Aerial Work) Regulations 2018	S 502/2018
17	Air Navigation (139 – Aerodromes) Regulations 2023	S 10/2023
18	Air Navigation (91 – General Operating Rules) Regulations 2018	S441/2018
19	Air Navigation (92 – Carriage of Dangerous Goods) Regulations 2022	S998/2022
20	Air Navigation (98 – Special Operations) Regulations 2018	S442/2018
21	Air Navigation (99 - Breath Testing for Alcohol) Regulations 2019	S177/2019
22	Air Navigation (Aviation Security) Order	O 5
23	Air Navigation (Carbon Emissions and Reporting) Regulations 2022	S997/2022
24	Air Navigation (Composition of Offences) Rules 2017	S667/2017
25	Air Navigation (Licensing of Air Services) Regulations	RG 2
26	Air Navigation (Paya Lebar and Tengah Aerodrome Fees) Order	O 1
27	Air Navigation (Prohibited Flights) Order	O 6
28	Air Navigation (Protected Areas – Army Division Facilities) Order 2024	S341/2024
29	Air Navigation (Protected Areas – Army Headquarters and Formation Facilities) Order 2024	S340/2024
30	Air Navigation (Protected Areas – Catchment and Waterways Facilities) Order 2024	S124/2024
31	Air Navigation (Protected Areas – Military Offshore Facilities) Order 2024	S344/2024
32	Air Navigation (Protected Areas – Military Training-1 Facilities) Order 2024	S345/2024
33	Air Navigation (Protected Areas – Military Training-2 Facilities) Order 2024	S346/2024
34	Air Navigation (Protected Areas – Military Training-3 Facilities) Order 2024	S347/2024
35	Air Navigation (Protected Areas – Non-Military Places) Order 2024	S126/2024
36	Air Navigation (Protected Areas – Public Hospitals) Order 2024	S122/2024
37	Air Navigation (Telecommunication Facilities) Order 2024	S123/2024
38	Air Navigation (Protected Areas – Republic of Singapore Air Force Facilities) Order 2024	S342/2024

No	Legislation	Citation
39	Air Navigation (Protected Areas – Republic of Singapore Navy Facilities) Order 2024	S343/2024
40	Air Navigation (Protected Areas – Water Supply and Water Reclamation Plants) Order 2024	S125/2024
41	Air Navigation (Protected Areas) Order 2015	S350/2015
42	Air Navigation (Regulated Air Cargo Agents and Known Consignors) Regulations 2017	S166/2017
43	Air Navigation (Voluntary Reporting) Rules 2020	S 592/2020
44	Air Navigation (Wreck and Salvage of Aircraft) Regulations	RG 1
45	Designation of Authorised Persons	N 2
46	Use of Seletar Aerodrome	N 1
Other Acts & related legislation		
47	Carriage by Air Act 1988	
48	Carriage by Air (Parties to Conventions) Order	O 1
49	Carriage by Air (Singapore Currency Equivalents) Order	O 2
50	Carriage by Air (Montreal Convention, 1999) Act 2007	
51	Carriage by Air (Montreal Convention, 1999) (Exclusion from Convention) Order	O 1
52	Tokyo Convention Act 1971	
53	Tokyo Convention (Convention Countries) Notification	N 1
54	Tokyo Convention (Protocol Countries) Notification 2019	S 893/2019
55	Hijacking of Aircraft and Protection of Aircraft and International Airports Act 1978	
56	Infrastructure Protection Act 2017	
57	Infrastructure Protection (Protected Areas) Order 2020	S 291/2020
58	Infrastructure Protection (Protected Areas) Order 2025	S 27/2025
59	Infrastructure Protection (Protected Places) (No. 10) Order 2020	S 293/2020
60	Infrastructure Protection (Protected Places) (No. 9) Order 2021	S 519/2021
61	Infrastructure Protection (Protected Places) (No. 20) Order 2024	S 790/2024
62	Infrastructure Protection (Protected Places) (No. 2) Order 2025	S 28/2025
63	International Interests in Aircraft Equipment Act 2009	
64	Immigration Act 1959	
65	Immigration (Authorised Places of Entry and Departure, and Rates) Notification 2012	S 627/2012
66	Immigration Regulations	RG 1
67	Arms and Explosives Act 1913	
68	Arms and Explosives (Aircraft Exemption) Rules	R 3
69	Arms and Explosives (Explosives) Rules	R 2
70	Arms and Explosives (Movement Control) Rules	R 4
71	International Organisations (Immunities and Privileges) Act 1948	
72	International Organisations (Immunities and Privileges) (International Civil Aviation Organisation) Order	O 4
73	Transport Safety Investigations Act 2018	
74	Transport Safety Investigations (Aviation Occurrences) Regulations 2023	S 870/2023
75	Transport Safety Investigations (Responsible Persons – Exemption) Order 2023	S 874/2023

1.2 OTHER RELEVANT LEGISLATION

No	Legislation	Citation
1	Infectious Diseases Act 1976	
2	Infectious Diseases (Certificates of Vaccination or Other Prophylaxis) Regulations 2008	S 611/2008
3	Infectious Diseases (Quarantine) Regulations	RG 1
4	Arms and Explosives (Arms) Rules	R 1
5	Inspector of Explosives	CN 1
6	Arms Offences Act 1973	

1.3 INTERNATIONAL CONVENTIONS AND PROTOCOLS

No	Legislation
1	Convention on International Civil Aviation, done at Chicago on 7 December 1944
2	Protocol Relating to an Amendment to the Convention on International Civil Aviation [Article 83 bis], signed at Montreal on 6 October 1980
3	International Air Services Transit Agreement, signed at Chicago on 7 December 1944
4	Convention on Offences and Certain Other Acts Committed on Board Aircraft, signed at Tokyo on 14 September 1963
5	Protocol to Amend the Convention on Offences and Certain Other Acts Committed on Board Aircraft, done at Montreal on 4 April 2014
6	Convention for the Suppression of Unlawful Seizure of Aircraft, signed at The Hague on 16 December 1970
7	Convention for the Suppression of Unlawful Acts against the Safety of Civil Aviation, signed at Montreal on 23 September 1971
8	Protocol for the Suppression of Unlawful Acts of Violence at Airports Serving International Civil Aviation, Supplementary to the Convention for the Suppression of Unlawful Acts against the Safety of Civil Aviation, done at Montreal on 23 September 1971, signed at Montreal on 24 February 1988
9	Convention on the Marking of Plastic Explosives for the Purpose of Detection, signed at Montreal on 1 March 1991
10	Convention for the Unification of Certain Rules Relating to International Carriage by Air, signed at Warsaw on 12 October 1929
11	Protocol to Amend the Convention for the Unification of Certain Rules Relating to International Carriage by Air signed at Warsaw on 12 October 1929, done at The Hague on 28 September 1955
12	Montreal Protocol No. 4 to Amend the Convention for the Unification of Certain Rules Relating to International Carriage by Air, signed at Warsaw on 12 October 1929, signed at Montreal on 25 September 1975
13	Convention for the Unification of Certain Rules for International Carriage by Air, signed at Montreal on 28 May 1999
14	Convention on International interests in Mobile Equipment, signed at Cape Town on 16 November 2001
15	Protocol to the Convention on International Interests in Mobile Equipment on Matters Specific to Aircraft Equipment, signed at Cape Town on 16 November 2001
16	Protocol for the Amendment Agreement on the Joint Financing of Certain Air Navigation Services in Iceland (1956) as amended in 1982 and 2008
17	Protocol for the Amendment Agreement on the Joint Financing of Certain Air Navigation Services in Greenland (1956) as amended in 1982 and 2008
18	The International COSPAS-SARSAT Programme Agreement, done at Paris on 1 July 1988
19	Protocol Supplementary to the Convention for the Suppression of Unlawful Seizure of Aircraft, done at Beijing on 10 September 2010
20	Convention on the Suppression of Unlawful Acts Relating to International Civil Aviation, done at Beijing on 10 September 2010

2 TAXATION IN THE FIELD OF INTERNATIONAL AIR TRANSPORT

2.1 Petroleum exemptions and income tax

- a) Petroleum for aircraft is granted Goods and Services Tax (GST) relief under item 11 of the Schedule to the GST (Imports Relief) Order (O 3).
- b) The matter of income tax on air transport is contained within Section 12(2) and 12(2A) of the Income Tax Act 1947.

(2) Where a non-resident person carries on:

- iii) the business of shipowner or charterer, or
- iv) the business of air transport,

and any ship or aircraft owned or chartered by the non-resident person calls at a port, an aerodrome or an airport in Singapore, the non-resident person's full profits arising from the carriage of passengers, mail, livestock or goods shipped, or loaded into an aircraft, in Singapore are deemed to accrue in Singapore.

(2A) Subsection 2 shall not apply to passengers, mail, livestock or goods which are brought to Singapore solely for transshipment, or for transfer from one aircraft to another or from an aircraft to a ship or from a ship to an aircraft.

2.2 Capital gains tax, or income on wealth, etc.

There is no capital gains tax, or income on wealth, etc., which are chargeable on the sale or use of international air transport.

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