

# **Goods and Services Tax (Imports Relief) Order**

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**GOODS AND SERVICES TAX ACT  
(CHAPTER 117A, SECTIONS 24(1), (2) AND (3) AND 86(1))**

**GOODS AND SERVICES TAX (IMPORTS RELIEF) ORDER**

**O 3**

**G.N. No. S 104/1994**

**REVISED EDITION 2001**

(15th September 2001)

[1st April 1994]

## **Citation**

1. This Order may be cited as the Goods and Services Tax (Imports Relief) Order.

## Definitions

2. In this Order —

*[Deleted by S 506/2020 wef 01/07/2020]*

“Class 2 CTGT product” has the meaning given by regulation 2(1) of the Health Products (Cell, Tissue and Gene Therapy Products) Regulations 2021 (G.N. No. S 104/2021);

*[S 953/2021 wef 16/12/2021]*

“customs office” means any place prescribed as such under the Customs (Offices and Stations) Regulations (Cap. 70, Rg 7);

*[S 506/2020 wef 01/07/2020]*

“customs station” means any place prescribed as such under the Customs (Offices and Stations) Regulations;

*[S 506/2020 wef 01/07/2020]*

“customs territory”, “dutiable goods”, “Government warehouse”, “intoxicating liquor”, “licensed warehouse”, “proper officer of customs” and “senior officer of customs” have the meanings given by section 3(1) of the Customs Act (Cap. 70);

*[S 506/2020 wef 01/07/2020]*

“Director-General” means the Director-General of Customs appointed under the Customs Act and includes any person referred to in section 4(3) of that Act;

*[S 506/2020 wef 01/07/2020]*

“export inspection station” means —

(a) Pasir Panjang Export Inspection Station situated at 19 Harbour Drive, Singapore 117402;

*[S 600/2021 wef 13/08/2021]*

(b) Brani Export Inspection Station situated at 71 Brani Terminal Avenue, Singapore 098326; or

*[S 506/2020 wef 01/07/2020]*

*[S 600/2021 wef 13/08/2021]*

(c) Tuas Export Inspection Station situated at Cargo Inspection Centre, 73 Tuas South Boulevard, Singapore 636744;

*[S 600/2021 wef 13/08/2021]*

“medicinal product” has the same meaning as in the Medicines Act (Cap. 176);

*[S 562/2016 wef 01/11/2016]*

“protocol”, in relation to any regulated clinical trial, means a document that describes the objectives, design, methodology, statistical considerations and

organisation of the trial;

*[S 562/2016 wef 01/11/2016]*

“regulated clinical trial” means any clinical trial —

- (a) for which a clinical trial certificate is issued under regulation 8 of the Medicines (Clinical Trials) Regulations 2016 (G.N. No. S 335/2016); or
- (b) that is authorised by the Health Sciences Authority, or notified to the Health Sciences Authority and the notification accepted by the Health Sciences Authority, under regulation 8 or 9 of the Health Products (Clinical Trials) Regulations 2016 (G.N. No. S 331/2016);

*[S 562/2016 wef 01/11/2016]*

“therapeutic product” means a health product categorised as a therapeutic product in the First Schedule to the Health Products Act (Cap. 122D).

*[S 562/2016 wef 01/11/2016]*

### **Certificates to be produced**

3. Any certificate or permit required by this Order to be produced shall be produced to the proper officer of customs at the time of customs clearance of the goods.

### **Relief granted**

4.—(1) The organisations or persons, as the case may be, specified in the second column of the Schedule are hereby granted relief from the payment of goods and services tax on the importation of goods specified in the third column, subject to —

- (a) the conditions specified in the fourth column;
- (b) the submission of the document, certificate or permit specified in the fifth column in such form and manner as the Director-General may determine;
- (c) the furnishing of such security in such amount as the Director-General may require; and
- (d) any further condition as the Director-General may impose for the protection of the revenue.

*[S 389/2002 wef 05/08/2002]*

(2) The Director-General may, if he considers expedient, waive the requirement for a document, certificate or permit to be submitted under sub-paragraph (1)(b).

*[S 389/2002 wef 05/08/2002]*

### **Determination of value of goods**

5. For the avoidance of doubt, where, for the purpose of any item in the Schedule, the

value of goods imported into Singapore needs to be determined, then, in determining that value, no regard shall be had to the value of any goods the import of which is an exempt import.

[S 492/2012 wef 01/10/2012]

## THE SCHEDULE

				Paragraphs 4 and 5
(1)	(2)	(3)	(4)	(5)
No.	<i>Organisations or Persons</i>	<i>Type of Goods</i>	<i>Conditions</i>	<i>Type of Documents</i>
1.	Bona fide traveller including a person referred to in items 2 to 5.	Used articles and personal belongings in reasonable quantities.	<p>(a) That the used articles are his property and imported on his person or in his baggage in reasonable quantities for his personal use;</p> <p>(b) that if he imports in excess of the quantity of goods than is allowed by this relief, he shall pay tax on the excess; and</p> <p>(c) that the tax shall be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons.</p>	—
2.	Bona fide traveller other than a person who is the holder of a work permit, employment pass, student's pass, dependant's pass or long term pass.	New articles, souvenirs, gifts and food preparations, excluding intoxicating liquors and tobacco, to a total value —	<p>(a) That the goods are his property and imported on his person or in his baggage for his personal use or consumption;</p> <p>(b) that if he imports goods in excess of the value allowed by this relief, he shall pay tax on the excess;</p> <p>(c) that the tax shall be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons; and</p> <p>(d) that he shall satisfy the proper officer of customs that he has spent the required period outside Singapore immediately before his arrival.</p>	
3.	[Deleted by S 104/2012 wef 01/04/2012]			

4.	<i>[Deleted by S 104/2012 wef 01/04/2012]</i>				
5.	Bona fide traveller who is a travel writer or member of a foreign press.	Portable goods and equipment.			That the portable goods and equipment are imported by a foreign press or travel writer for the regular and private use of the person while in Singapore and intended to be re-exported.
6.	Bona fide traveller other than a traveller below 18 years of age or arriving from Malaysia.	Wine, spirits or beer of the following quantities:	(a)		That the liquors are for his personal consumption and that if the quantity in his possession inclusive of those purchased from a duty-free shop licensed under Customs Act (Cap. 70) exceeds the applicable quantity allowed in column (3), he shall pay tax on the excess;
		(1) wine and spirits not exceeding one litre each;	(b)		that the goods must not be of a category the import of which is absolutely prohibited under section 38 of the Customs Act; and
		(2) wine and beer not exceeding one litre each;	(c)		that he shall satisfy the proper officer of customs that he has spent not less than 48 hours outside Singapore immediately before his arrival.
		(3) spirits and beer not exceeding one litre each;			
		(4) wine only not exceeding 2 litres;			
		(5) spirits only not exceeding one litre;			
		(6) beer only not exceeding 2 litres.			
7.	Bona fide crew member.	Spirits not exceeding one quarter litre and table wines or beer not exceeding one litre each.	(a)		That the liquors are for his personal consumption and that if he imports a greater quantity than is allowed, he shall pay tax on the excess;
			(b)		that the liquors must not be of a category the import of which is absolutely prohibited under section 38 of the Customs Act (Cap. 70); and
			(c)		that he has spent not less than 48 hours outside