International Arrangements Relief Notification

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THE SCHEDULE

Legislative History

GOODS AND SERVICES TAX ACT (CHAPTER 117A, SECTION 24(4))

INTERNATIONAL ARRANGEMENTS RELIEF NOTIFICATION

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REVISED EDITION 2001

(15th September 2001)

[1st April 1994]

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The Minister for Finance has determined that the organisations or persons, as the case may be, specified in the second column of the Schedule shall be granted relief from the payment of goods and services tax on the goods specified in the third column, subject to —

(a) the conditions specified in the fourth column; and

(b) any further condition as the Director-General may, with the approval of the Minister, impose in any particular case.

Definitions

- **2.** In this Notification, unless the context otherwise requires
 - "civilian component" and "dependant" have the same meanings as in paragraph 2(1) of the Customs (Duties) (Exemption) Order (Cap 70, O 5);
 - "customs control" has the same meaning as in section 3(2) of the Customs Act (Cap. 70);
 - "Director-General" means the Director-General of Customs and Excise appointed under the Customs Act and includes any person referred to in section 4(3) of that Act;
 - "proper officer of customs" has the same meaning as in section 3 of the Customs

 Act

Relief granted at importation

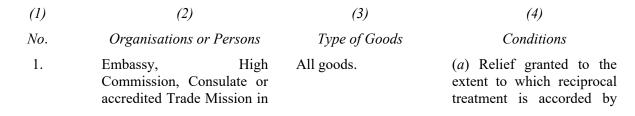
- **3.** Except where the contrary intention appears, the relief from payment of goods and services tax may only be granted on the goods specified in the Schedule
 - (a) at the time of importation; or
 - (b) in the case of intoxicating liquors, tobacco, petroleum and motor cars, if they are purchased or obtained directly from premises licensed under section 50(1), 51(1), 63(1) or 82(1) of the Customs Act (Cap. 70),

but no relief may be granted after the goods have been removed from customs control.

Certificate to be produced

4. Any certificate required by this Notification to be produced shall be produced to the proper officer of customs.

THE SCHEDULE



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Singapore and persons who have been accorded diplomatic and consular privileges and immunities by the Singapore Government.

Government and their staff serving in that country;

(b) that the goods are for the personal or official use of the organisation or persons in column (2);

the government of the

represent to representatives

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which

thev

Singapore

country

of

- subject (c) the production of a certificate in such form as the Director-General shall direct given under the hand of an official authorised by the Permanent Secretary, Ministry of Foreign Affairs, and in the case petroleum removed from the premises licensed under the Petroleum Act (Chapter 229), the certificate shall be endorsed by the retailer or the petroleum company; and
- (d) that in the event of disposal to a non-entitled person, tax shall be levied and paid on the motor vehicle at the current value.
- (a) That the goods are imported within 6 months of their arrival in Singapore and are not disposed of for a period of at least 6 months beginning on the date of import; and
- (b) subject to the production of a certificate in such form as the Director-General shall direct.
- All military stores excluding intoxicating liquors and tobacco.

Singapore.

Commonwealth Armed Forces serving in Singapore.

Non-locally domiciled staff

of any Embassy, High

Commission, Consulate or

accredited Trade Mission in

(a) That the imported stores shall be marked in such manner, and in the case of petroleum removed from

3.

2.

Personal

household

excluding

vehicles.

intoxicating liquors,

tobacco and motor

and

effects