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**No. S 562**

GOODS AND SERVICES TAX ACT
(CHAPTER 117A)

GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT) ORDER 2016

In exercise of the powers conferred by section 24 of the Goods and Services Tax Act, the Minister for Finance makes the following Order:

## Citation and commencement

**1.** This Order is the Goods and Services Tax (Imports Relief) (Amendment) Order 2016 and comes into operation on 1 November 2016.

## Amendment of paragraph 2

**2.** Paragraph 2 of the Goods and Services Tax (Imports Relief) Order (O 3) is amended by deleting the full-stop at the end of the definition of "Director-General" and substituting a semi-colon, and by inserting immediately thereafter the following definitions:

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

"protocol", in relation to any regulated clinical trial, means a document that describes the objectives, design, methodology, statistical considerations and organisation of the trial;

"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);

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

**Amendment of Schedule**

**3.** The Schedule to the Goods and Services Tax (Imports Relief) Order is amended by deleting item 40 and substituting the following items:

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| "40. | Importer. | Medicinal products and therapeutic products, and their placebos, which are intended for use in any regulated clinical trial in Singapore, in accordance with the protocol for the trial. | (*a*) Where any regulatory authority imposes any requirement (including obtaining any approval or giving any notification) in respect of the importation of the product or placebo, that the requirement is satisfied;<br>(*b*) that the product or placebo is so used in the regulated clinical trial, destroyed or disposed of, or exported; and<br>(*c*) that the tax is payable on any product or | Relief Certificate. |