

Goods and Services Tax (Imports Relief) (Amendment) Order 1998

Table of Contents

Enacting Formula

1 Citation and commencement

2 Amendment of Schedule

No. S 202

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT) ORDER 1998

In exercise of the powers conferred by sections 24(1), (2) and (3) and 86(1) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Goods and Services Tax (Imports Relief) (Amendment) Order 1998 and shall come into operation on 3rd April 1998.

Amendment of Schedule

2. The Schedule to the Goods and Services Tax (Imports Relief) Order (O 3) is amended by inserting, immediately after item 33, the following items:

“

34.	Importer	Temporary import of scientific and technical goods approved by the Director-General	(a)	That the importer satisfies the senior officer of customs that the goods are	Inward permit
-----	----------	---	-----	--	---------------

technically
sophisticated and are
not readily available
in Singapore;

- (b) that the goods are
imported solely —
 - (i) for the purpose
of being shown
or
demonstrated
to solicit orders
for such goods;
or
 - (ii) to be used to
carry out tests,
experiments or
demonstrations;
- (c) that the goods are
re-exported within 3
months from the
date of importation
or within such
further period as
may be approved by
the Director-
General;
- (d) that the importation
and re-exportation of
the goods be
registered by the
proper officer of
customs at the time
of import and re-
export;
- (e) that the goods are
identified to the
satisfaction of the
proper officer of
customs; and
- (f) that the tax is

payable if —

- (i) the goods are sold, disposed of or transferred locally;
- (ii) the goods are used for any gainful activity, except that a charge made for conducting the test, experiment or demonstration shall not invalidate the relief;
- (iii) the goods have been imported with a view to modification or improvement; or
- (iv) the goods are intended to be used to destruction, or it is known that as a result of the test they will not be worth re-exporting.

- | | | | | |
|-----|---|--|-----|---|
| 35. | National
Heritage
Board
and
owner | Artworks and
antiques imported
by the National
Heritage Board on
loan from the
owner for display
or exhibition | (a) | That the National
Heritage Board
satisfies the senior
officer of customs
that the owner of the
loaned artworks and
antiques has applied
for, but has not yet |
|-----|---|--|-----|---|