

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

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G.N. No. S 104/1994

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(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 —

“Director-General” means the Director-General of Customs and Excise appointed under the Customs Act (Cap. 70) and includes any person referred to in section 4 (3) of that Act;

“intoxicating liquor”, “proper officer of customs” and “senior officer of customs” have the same meanings as in the Customs Act.

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. 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.

THE SCHEDULE

Paragraph 4

(1)	(2)	(3)	(4)	(5)
No.	Organisations or Persons	Type of Goods	Conditions	Type of Documents
1.	Bona fide traveller including a person referred to in items 2 to 5.	Used articles and personal belongings in reasonable quantities.	(a) That the used articles are his property and imported on his person or in his baggage in reasonable quantities for his personal use;	—
			(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	
				(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.	
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 —	(a) That the goods are his property and imported on his person or in his baggage for his personal use or consumption;		
		(i) not exceeding \$300 if he is of or above the age of 18 years; or	(b) that if he imports in excess of the quantity or a greater value of any goods than is allowed by this relief, he shall pay tax on the excess;		—
		(ii) not exceeding \$100 if he is below the age of 18 years.	(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		
			(d) 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	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 —	(a) That the goods are his property and imported on his person or in his baggage for his personal use or consumption;	—
		(i) not exceeding \$150 if he is of or above the age of 18 years; or	(b) that if he imports in excess of the quantity or a greater value of any goods than is allowed by this relief, he shall pay tax on the excess;	
		(ii) not exceeding \$50 if he is below the age of 18 years.	(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	
			(d) that he shall satisfy the proper officer of customs that he has spent more than 24 hours but less than 48 hours outside Singapore immediately before his arrival.	
4.	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 not exceeding \$50 if he is of or above the age of 18 years.	(a) That the goods are his property and imported on his person or in his baggage for his personal use or consumption;	—
			(b) that if he imports in excess of the quantity or a greater value of any goods	

				than is allowed by this relief, he shall pay tax on the excess;	
				(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	
				(d) that he shall satisfy the proper officer of customs that he has spent less than 24 hours outside Singapore immediately before his arrival.	
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.	Wines, spirits and beer not exceeding one litre each.		(a) That the liquors are for his personal consumption and that if the quantity in his possession inclusive of those purchased from the duty-free shop licensed under Customs Act (Cap. 70) exceeds the quantity allowed in column (3), he shall pay tax on the excess;	—
				(b) that the goods must not be of a	