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## **No. S 1004**

### **GOODS AND SERVICES TAX ACT (CHAPTER 117A)**

#### **GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT NO. 3) ORDER 2021**

In exercise of the powers conferred by section 24(1) 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 No. 3) Order 2021 and comes into operation on 1 January 2022.

#### **Amendment of Schedule**

2. The Schedule to the Goods and Services Tax (Imports Relief) Order (O 3) is amended —

- (a) by deleting the words “paragraph 2(2) of the Customs (Duties) Order (Cap. 70, O 4)” in paragraph (b) in column (4) of item 32 and substituting the words “section 11 of the Customs Act”; and

(b) by inserting, immediately after item 32, the following items:

- |       |           |   |  |     |
|-------|-----------|---|--|-----|
| “32A. | Importer. | All goods the supply of which is chargeable to tax under section 8(1A) of the Act and imported by post or by air.   | (a) That the Director-General is notified of the import at or before the time of import; and                           | —   |
|       |           |   | (b) that the notice is given by or on behalf of the importer, in the form and manner required by the Director-General. |     |
| 32B.  | Importer. | All goods which are treated as distantly taxable goods under paragraph 4C of the Seventh Schedule to the Act and the supply of which is chargeable to tax under section 8(1A) of the Act. | (a) That the Director-General is notified of the import at or before the time of import; and                           | —”. |
|       |           |   | (b) that the notice is given by or on behalf of the importer, in the form and manner required by the Director-General. |     |

*[G.N. Nos. S 389/2002; S 141/2009; S 627/2009;  
S 183/2010; S 229/2010; S 826/2010; S 694/2011;  
S 104/2012; S 492/2012; S 562/2016; S 106/2019;  
S 188/2019; S 506/2020; S 1109/2020; S 600/2021;  
S 953/2021]*

Made on 29 December 2021.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R.60.1.0001 v.58; AG/LEGIS/SL/117A/2020/2 Vol. 1]

(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act).