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## No. S 104

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

#### GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT) ORDER 2012

In exercise of the powers conferred by sections 24(1) 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 2012 and shall come into operation on 1st April 2012.

#### **Amendment of Schedule**

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

(a) by deleting items 2, 3 and 4 and substituting the following item:

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| <p>“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.</p> | <p>New articles, souvenirs, gifts and food preparations, excluding intoxicating liquors and tobacco, to a total value —</p> <p>(i) not exceeding \$600 if he has spent not less than 48 hours outside Singapore; or</p> | <p>(a) That the goods are his property and imported on his person or in his baggage for his personal use or consumption;</p> <p>(b) that if he imports goods in excess of the value allowed by this relief, he shall pay tax on the excess;</p> |
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- (ii) not exceeding \$150 if he has spent less than 48 hours outside Singapore.
- (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 the required period outside Singapore immediately before his arrival.”.
- (b) by deleting “3” in paragraph (a) in column (4) of item 21 and substituting “6”;
- (c) by deleting “3” in paragraph (a) in column (4) of item 22 and substituting “6”;
- (d) by deleting “3” in paragraph (a) in column (4) of item 23 and substituting “6”;
- (e) by deleting “3” in paragraph (a) in column (4) of item 24 and substituting “6”;
- (f) by deleting “3” in paragraph (b) in column (4) of item 27 and substituting “6”;
- (g) by deleting “3” in paragraph (a) in column (4) of item 28 and substituting “6”;
- (h) by deleting “3” in paragraph (b) in column (4) of item 29 and substituting “6”;
- (i) by deleting “3” in paragraph (c) in column (4) of item 35 and substituting “6”; and
- (j) by deleting “3” in paragraph (a) in column (4) of item 37 and substituting “6”.

Made this 19th day of March 2012.

CHAN LAI FUNG  
*Permanent Secretary*  
*(Finance) (Performance),*  
*Ministry of Finance,*  
*Singapore.*

[Customs (Conf) 0105/86/Pt. F/V13; MOF(R)60.1.0013 v.38;  
AG/LLRD/SL/117A/2010/2 Vol. 2]

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