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## No. S 1069

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

#### GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT NO. 4) 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. 4) Order 2021 and comes into operation on 3 January 2022.

#### **Amendment of Schedule**

2. The Schedule to the Goods and Services Tax (Imports Relief) Order (O 3) is amended by inserting, immediately after item 25, the following item:

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| <p>“25A. Importer who temporarily imports any motor vehicle to undergo an inspection in accordance with rule 4(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5) (called in this item the applicable inspection).</p> | <p>Motor vehicle that is temporarily imported for the purpose of undergoing the applicable inspection.</p> | <p>(a) That the motor vehicle is not used on any road, except as permitted under the Road Traffic Act;</p> <p>(b) that the motor vehicle be removed from the customs territory within 6 months, or any longer period that the Director-General may approve, starting on the date the motor vehicle is imported;</p> <p>(c) that the following is registered with the Director-General:</p> |
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- (i) the import of the motor vehicle, at the time it was imported;
  - (ii) the removal of the motor vehicle from the customs territory, at the time of removal;
- (d) that the importer satisfies the proper officer of customs that the motor vehicle that is removed from the customs territory is the same as the motor vehicle that had been temporarily imported; and
- (e) that either of the following documents is produced on the request of the proper officer of customs:
- (i) a document stating that the motor vehicle is to undergo the applicable inspection at the time and place specified in the document;
  - (ii) a document stating that the motor vehicle had undergone the applicable inspection at the time and place specified in the document.”.

*[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; S 1004/2021]*

Made on 26 December 2021.

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

[Customs 0104/66/V14; MOF R060.001.0079.V1;  
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(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act).