
First published in the Government *Gazette*, www.egazette.gov.sg, on 28 March 2025 at 5 pm.

No. S 213

GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT) ORDER 2025

In exercise of the powers conferred by section 24(1) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Goods and Services Tax (Imports Relief) (Amendment) Order 2025 and comes into operation on 1 April 2025.

Amendment of Schedule

2. In the Goods and Services Tax (Imports Relief) Order (O 3), in the Schedule —

(a) after item 2, insert —

“3. Bona fide traveller who is the holder of a visit pass.	Personal pets imported in any manner (whether or not on the same date the person arrives in Singapore).	(a) That such person satisfies the proper officer of customs that —	Relief Certificate.
		(i) the person is the owner of the personal pets imported;	
		(ii) the person is temporarily importing the personal pets to travel with the person for the whole or part of the duration of the person’s stay in Singapore; and	

-
-
- | | | | | |
|----|---|---|--|---------------------------|
| | | | (iii) the person intends to re-export the personal pets when the person leaves Singapore; | |
| | | | (b) that the personal pets are re-exported within 6 months beginning on the date of the person's arrival in Singapore or within any further period that may be approved by the Director-General; and | |
| | | | (c) that the tax is payable if the personal pets are sold, disposed of or transferred locally. | |
| 4. | Bona fide traveller who is resident in Singapore. | Personal pets imported in any manner (whether or not on the same date the person arrives in Singapore). | That such person satisfies the proper officer of customs that — | Relief Certificate.”; and |
| | | | (a) the person is the owner of the personal pets imported; | |
| | | | (b) the personal pets were temporarily exported to travel with the person for the whole or part of the duration of the person's overseas travel; | |
| | | | (c) the personal pets were supplied in or imported into Singapore before their export; and | |
| | | | (d) the personal pets are being re-imported upon completion of the person's overseas travel. | |

(b) after item 8, insert —

“8A.	Bona fide crew member who is not resident in Singapore.	Personal pets imported in any manner (whether or not on the same date the person arrives in Singapore).	<p>(a) That such person satisfies the proper officer of customs that —</p> <p>(i) the person is the owner of the personal pets imported;</p> <p>(ii) the person is temporarily importing the personal pets to travel with the person for the whole or part of the duration of the person’s stay in Singapore; and</p> <p>(iii) the person intends to re-export the personal pets when the person leaves Singapore;</p> <p>(b) that the personal pets are re-exported within 6 months beginning on the date of the person’s arrival in Singapore or within any further period that may be approved by the Director-General; and</p> <p>(c) that the tax is payable if the personal pets are sold, disposed of or transferred locally.</p>	Relief Certificate.
------	---	---	--	---------------------

8B.	Bona fide crew member who is resident in Singapore.	Personal pets imported in any manner (whether or not on the same date the person arrives in Singapore).	That such person satisfies the proper officer of customs that —	Relief Certificate.”.
			(a) the person is the owner of the personal pets imported;	
			(b) the personal pets were temporarily exported to travel with the person for the whole or part of the duration of the person’s overseas travel;	
			(c) the personal pets were supplied in or imported into Singapore before their export; and	
			(d) the personal pets are being re-imported upon completion of the person’s overseas travel.	

[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; S 1069/2021]

Made on 20 March 2025.

LAI CHUNG HAN
*Permanent Secretary (Development),
 Ministry of Finance,
 Singapore.*

[Customs (Conf) 0105/86/Pt F/Vol 16; AG/LEGIS/SL/117A/2020/2]

(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act 1993).