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No. S 506

GOODS AND SERVICES TAX ACT (CHAPTER 117A)

GOODS AND SERVICES TAX (IMPORTS RELIEF) (AMENDMENT) ORDER 2020

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.—(1) This Order is the Goods and Services Tax (Imports Relief) (Amendment) Order 2020 and, except for paragraphs 2(a) and 3(a), comes into operation on 1 July 2020.

(2) Paragraphs 2(a) and 3(a) are deemed to have come into operation on 1 April 2013.

Amendment of paragraph 2

2. Paragraph 2 of the Goods and Services Tax (Imports Relief) Order (O 3) is amended —

(a) by inserting, immediately after the definitions of “customs territory”, “dutiable goods”, “intoxicating liquor”, “proper officer of customs” and “senior officer of customs”, the following definition:

““export inspection station” means —

(a) Pasir Panjang Export Inspection Station situated at 19 Harbour Drive, Singapore 117402; or

(b) Brani Export Inspection Station situated at 71 Brani Terminal Avenue, Singapore 098326;” and

(b) by deleting the definitions of “customs territory”, “dutiable goods”, “intoxicating liquor”, “proper officer of customs” and “senior officer of customs”, “export inspection station” and “Director-General” and substituting the following definitions:

““customs office” means any place prescribed as such under the Customs (Offices and Stations) Regulations (Cap. 70, Rg 7);

“customs station” means any place prescribed as such under the Customs (Offices and Stations) Regulations;

“customs territory”, “dutiable goods”, “Government warehouse”, “intoxicating liquor”, “licensed warehouse”, “proper officer of customs” and “senior officer of customs” have the meanings given by section 3(1) of the Customs Act (Cap. 70);

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

“export inspection station” means —

(a) Pasir Panjang Export Inspection Station situated at 19 Harbour Drive, Singapore 117402; or

(b) Brani Export Inspection Station situated at 71 Brani Terminal Avenue, Singapore 098326;”.

Amendment of Schedule

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

(a) by inserting, immediately after item 39, the following item:

“39A. Importer. All goods which are — — —

(a) imported for the sole purpose of being inspected by any proper officer of customs at one or both of the following places:

(i) an export inspection station;

(ii) any other place directed by any proper officer of customs;

(b) removed from the customs territory upon completion of the inspection; and

(c) accounted for to the satisfaction of any proper officer of customs.

”; and

(b) by inserting, immediately after item 42, the following item:

“43. Importer. All goods which — — — Outward Permit

(a) are imported and warehoused or deposited in any one or more of the following places:

(i) a Government warehouse;

(ii) a licensed warehouse;

(iii) a customs office or customs station;

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- (iv) any other place approved by the Director-General in writing under section 52(1) of the Customs Act;
- (b) while so warehoused or deposited, are not dealt with or used except as allowed by the Director-General;
- (c) are removed from the customs territory at the end of the period of warehousing or deposit; and
- (d) are accounted for to the satisfaction of any proper officer of customs.

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*[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]*

Made on 17 June 2020.

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

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