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**No. S 694**

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

**GOODS AND SERVICES TAX  
(IMPORTS RELIEF) (AMENDMENT)  
ORDER 2011**

In exercise of the powers conferred by sections 24(1) 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 2011 and shall come into operation on 1st January 2012.

**Amendment of Schedule**

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

(a) by inserting, immediately after item 9, the following item:

<p>“9A. Person transferring residence to Singapore.</p>	<p>Personal pets.</p>	<p>(a) That such person satisfies the proper officer of customs that —</p> <p>(i) he is changing his place of residence from outside Singapore;</p> <p>(ii) he is the owner of the pets imported; and</p>	<p>Relief Certificate.”;</p>
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- (iii) the pets have been in his ownership for a period not less than 3 months;
- (b) that the pets are imported within 6 months of his first arrival in Singapore; and
- (c) that such person gives an undertaking not to dispose of the pets within 3 months from the date of importation of such pets.

(b) by inserting, immediately after item 14, the following item:

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| “14A. Importer or person in charge of ship. | All goods, excluding intoxicating liquors and tobacco, on board a ship as defined in section 21(4)(a) of the Act. | (a) It is intended —”;<br>that the arriving ship is to leave Singapore as soon as possible; and<br>(b) that the goods remain onboard the ship whilst the ship is in Singapore. |
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(c) by inserting, immediately after item 30, the following item:

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| “30A. Importer or person in charge of boat. | Temporary import of private or recreational boat. | (a) That the boat is —”; and<br>imported only for the purpose of any pleasure, recreational, sports, racing or other similar event;<br>(b) that the boat enters Singapore under the power of its own engine or under its own sail; |
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(c) that it is intended that the arriving boat is to leave Singapore as soon as possible; and

(d) that the tax is payable if the boat is sold, disposed of or transferred locally.

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

<p>“40. Importer. Medicinal products (within the meaning of section 3 of the Medicines Act (Cap. 176)) for use in clinical trials (whether in Singapore or elsewhere), including such medicinal products, whether or not having been so used, for destruction or disposal.</p>	<p>(a) The importation of the medicinal products is subject to any approval required from and any other requirement of any regulatory authority regulating any matter relating to health or the environment; and</p> <p>(b) the tax is payable if any requirement in paragraph (a) is not satisfied at any time after the importation of the medicinal products.</p>	<p>Relief Certificate.”.</p>
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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]

Made this 22nd day of December 2011.

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

[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).