

GOODS AND SERVICES TAX ACT  
(CHAPTER 117A, SECTIONS 24(1), (2) AND (3) AND 86(1))

GOODS AND SERVICES TAX (IMPORTS RELIEF) ORDER

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
2. Definitions
3. Certificates to be produced
4. Relief granted
5. Determination of value of goods  
The Schedule

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[1st April 1994]

**Citation**

1. This Order may be cited as the Goods and Services Tax (Imports Relief) Order.

**Definitions**

2. In this Order —

“customs territory”, “dutiable goods”, “intoxicating liquor”,  
“proper officer of customs” and “senior officer of customs”  
have the same meanings as in 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.

[S 826/2010 wef 01/01/2011]

**Certificates to be produced**

3. Any certificate or permit required by this Order to be produced shall be produced to the proper officer of customs at the time of customs clearance of the goods.

**Relief granted**

4.—(1) The organisations or persons, as the case may be, specified in the second column of the Schedule are hereby granted relief from the payment of goods and services tax on the importation of goods specified in the third column, subject to —

- (a) the conditions specified in the fourth column;
- (b) the submission of the document, certificate or permit specified in the fifth column in such form and manner as the Director-General may determine;
- (c) the furnishing of such security in such amount as the Director-General may require; and
- (d) any further condition as the Director-General may impose for the protection of the revenue.

*[S 389/2002 wef 05/08/2002]*

(2) The Director-General may, if he considers expedient, waive the requirement for a document, certificate or permit to be submitted under sub-paragraph (1)(b).

*[S 389/2002 wef 05/08/2002]*

**Determination of value of goods**

5. For the avoidance of doubt, where, for the purpose of any item in the Schedule, the value of goods imported into Singapore needs to be determined, then, in determining that value, no regard shall be had to the value of any goods the import of which is an exempt import.

*[S 492/2012 wef 01/10/2012]*

**THE SCHEDULE**

Paragraphs 4 and 5

THE SCHEDULE — *continued*

<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
<i>No.</i>	<i>Organisations or Persons</i>	<i>Type of Goods</i>	<i>Conditions</i>	<i>Type of Documents</i>
1.	Bona fide traveller including a person referred to in items 2 to 5.	Used articles and personal belongings in reasonable quantities.	<p>(a) That the used articles are his property and imported on his person or in his baggage in reasonable quantities for his personal use;</p> <p>(b) that if he imports in excess of the quantity of goods than is allowed by this relief, he shall pay tax on the excess; and</p> <p>(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.</p>	—
2.	Bona fide traveller other than a person who is the holder of a work permit, employment pass, student's pass,	New articles, souvenirs, gifts and food preparations, excluding intoxicating liquors and	<p>(a) That the goods are his property and imported on his person or in his baggage for</p>	

THE SCHEDULE — *continued*

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| dependant's pass or long term pass. | tobacco, to a total value —  | his personal use or consumption;   |
|                                     | (i) not exceeding \$600 if he has spent not less than 48 hours outside Singapore; or | (b) that if he imports goods in excess of the value allowed by this relief, he shall pay tax on the excess;                                      |
|                                     | (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.  |
| 3.                                  | <i>[Deleted by S 104/2012 wef 01/04/2012]</i>  |  |
| 4.                                  | <i>[Deleted by S 104/2012 wef 01/04/2012]</i>  |  |

THE SCHEDULE — *continued*

5.	Bona fide traveller who is a travel writer or member of a foreign press.	Portable goods and equipment.	That the portable goods and equipment are imported by a foreign press or travel writer for the regular and private use of the person while in Singapore and intended to be re-exported.	—
6.	Bona fide traveller other than a traveller below 18 years of age or arriving from Malaysia.	Wine, spirits or beer of the following quantities:	(a) That the liquors are for his personal consumption and that if the quantity in his possession inclusive of those purchased from a duty-free shop licensed under Customs Act (Cap. 70) exceeds the applicable quantity allowed in column (3), he shall pay tax on the excess;	—
		(1) a quantity of wine, spirits or beer not exceeding one litre each;	(b) that the goods must not be of a category the import of which is absolutely prohibited under section 38 of the Customs Act; and	
		(2) a quantity of wine and beer not	(c) that he shall satisfy the proper officer of customs	

THE SCHEDULE — *continued*

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|    | exceeding 2 litres<br>and one litre,<br>respectively; or  | that he has spent not less<br>than 48 hours outside<br>Singapore immediately<br>before his arrival.    |   |
|    | (3) a quantity of beer<br>and wine not<br>exceeding 2 litres<br>and one litre,<br>respectively. |  |   |
| 7. | Bona fide crew member.  | Spirits not exceeding<br>one quarter litre and<br>table wines or beer not<br>exceeding one litre each. | —<br><br>(a) That the liquors are for his<br>personal consumption and<br>that if he imports a greater<br>quantity than is allowed, he<br>shall pay tax on the excess;<br><br>(b) that the liquors must not be<br>of a category the import of<br>which is absolutely<br>prohibited under section 38<br>of the Customs Act<br>(Cap. 70); and<br><br>(c) that he has spent not less<br>than 48 hours outside<br>Singapore immediately<br>before his arrival. |

THE SCHEDULE — *continued*

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| 8. | Bona fide crew member.                      | Used articles and personal belongings in reasonable quantities. | (a) That the used articles are imported on his person or in his baggage in reasonable quantities for his personal use;<br><br>(b) that if he imports in excess of the quantity of goods than is allowed by this relief, he shall pay tax on the excess; and<br><br>(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. | —                   |
| 9. | Person transferring residence to Singapore. | Used household articles and personal effects.                   | (a) That such person satisfies the proper officer of customs that —<br><br>(i) he is changing his place of residence from outside Singapore;  | Relief Certificate. |

THE SCHEDULE — *continued*

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

THE SCHEDULE — *continued*

			from outside Singapore;	
			(ii) he is the owner of the pets imported; and	
			(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.	
10.	Singapore foreign service official returning from posting in overseas missions.	One second-hand motor vehicle.	(a) That the motor vehicle imported must be re- exported within 6 months from the date of importation; and	Inward Permit.
			(b) that the official submits a written undertaking to the	

THE SCHEDULE — *continued*

11.	Importer or person in charge of any motor vessel, motor vehicle, railway locomotive, self-propelled railcar or aircraft.	Petroleum or compressed natural gas in the fuel tank.	<p data-bbox="1119 233 1469 400">Director-General that in the event of failure to comply with condition (a), he would pay the tax, on demand, to the Director-General.</p> <p data-bbox="1071 427 1469 870">(a) That the petroleum or compressed natural gas imported is for use in propelling the arriving motor vessel, motor vehicle, railway locomotive, self-propelled railcar or aircraft and does not exceed an amount equal to the capacity of the fuel tank normally fitted to that model of conveyance by the manufacturer; and</p> <p data-bbox="1071 897 1469 1137">(b) that where the petroleum or compressed natural gas is removed from the fuel tank other than in the course of propelling the said conveyance, such petroleum or compressed natural gas</p>
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THE SCHEDULE — *continued*

12.	Importer or person in charge of aircraft, ship, motor vehicle, railway locomotive or self-propelled railcar.	Aircraft, ship, motor vehicle, railway locomotive or self-propelled railcar engaged in the international transportation of passengers or cargo or both.	<p>removed shall be liable to payment of tax.</p> <p>(a) It is intended that the arriving aircraft, ship, motor vehicle, railway locomotive or self-propelled railcar is to leave Singapore as soon as possible; and</p> <p>(b) that the tax is payable if the conveyance is sold, disposed of or transferred locally.</p>	—
13.	Importer or person in charge of aircraft or ship.	Aircraft or ship as defined in section 21(4)(a) of the Act.	<p>(a) That the importer satisfies the senior officer of customs that the imported aircraft or ship is an aircraft or a ship as defined in section 21(4)(a) of the Act; and</p> <p>(b) that the tax is payable if the aircraft or ship ceases to be an aircraft or a ship as</p>	Relief Certificate.

THE SCHEDULE — *continued*

14.	Importer or person in charge of any conveyance.	Temporary import of conveyance for private use.	<p>defined in section 21(4)(a) of the Act.</p> <p>(a) That the conveyance imported is for the temporary and exclusive use of the person in charge;</p> <p>(b) that it is intended that the conveyance is to leave Singapore as soon as possible; and</p> <p>(c) that the tax is payable if the conveyance is sold, disposed of or transferred locally.</p>	Carnet De Passage En Douane or Inward Permit.
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.	<p>(a) It is intended that the arriving ship is to leave Singapore as soon as possible; and</p> <p>(b) that the goods remain onboard the ship whilst the ship is in Singapore.</p>	—

THE SCHEDULE — *continued*

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| 15. | Importer. | Freight containers, pallets and packings.   | <p>(a) That the packings are used, or to be used, as external or internal coverings for goods or as holders on which goods are, or are to be rolled, wound or attached;</p> <p>(b) that the freight containers, pallets and packings are intended to be re-exported as soon as possible; and</p> <p>(c) that the tax is payable if the freight containers, pallets and packings are sold, disposed of or transferred locally.</p> | Relief Certificate. |
| 16. | Importer. | Goods manufactured, assembled or produced in Singapore and which have been exported and are subsequently re-imported. | <p>(a) That the importer satisfies the senior officer of customs that the goods were manufactured, assembled or produced in Singapore;</p> <p>(b) that the goods have not undergone any processing or manipulation outside</p>  | Inward Permit.      |

THE SCHEDULE — *continued*

17.	Importer.	Re-importation of goods temporarily exported for repair.	<p>Singapore since their exportation; and</p> <p>(c) that in the case of re-import by a non-taxable person, the tax had been paid previously and has not been refunded.</p> <p>(a) That the exportation and re-importation of the goods be registered by the proper officer of customs at the time of export and re-import;</p> <p>(b) that the goods are identified to the satisfaction of the proper officer of customs;</p> <p>(c) that the goods are to be re-imported within 3 months from the date of exportation or within such further period as may be approved by Director-General;</p> <p>(d) a certificate is produced from the repairer to the effect that new parts have or have</p>	Inward Permit.
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THE SCHEDULE — *continued*

- not been added, as the case may be;
- (e) where new parts have been added, the relief hereby granted shall be applicable only to the remaining original parts of the article re-imported and shall be contingent on the repairer certifying the details and values of the individual new parts added and upon payment of the tax in respect of such added parts, except that the relief hereby granted shall also apply to the new parts added if the repair has been carried out for no charge by the repairer on goods covered by a warranty or guarantee agreement; and
- (f) that in the case of re-import by a non-taxable person, the tax had been paid previously and has not been refunded.

THE SCHEDULE — *continued*

18.	Importer.	Re-importation of bona fide trade samples temporarily exported.	<p>(a) That the exportation and re-importation of the goods be registered by the proper officer of customs at the time of export and re-import;</p> <p>(b) that the goods are identified to the satisfaction of the proper officer of customs;</p> <p>(c) that the goods are exported for the sole purpose of soliciting trade;</p> <p>(d) that the goods have not undergone any processing or manipulation outside Singapore since their exportation;</p> <p>(e) that the goods are to be re-imported within 3 months from the date of exportation or within such further period as may be approved by the Director-General; and</p>	Inward Permit.
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THE SCHEDULE — *continued*

19.	Importer.	Re-importation of goods which have been supplied in or imported into Singapore before their export.	<p>(f) that in the case of re-import by a non-taxable person, the tax had been paid previously and has not been refunded.</p> <p>(a) That the exportation and re-importation of the goods be registered by the proper officer of customs at the time of export and re-import;</p> <p>(b) that the goods are identified to the satisfaction of the proper officer of customs; and</p> <p>(c) that in the case of re-import by a non-taxable person, the tax had been paid previously and has not been refunded.</p>	Inward Permit.
20.	Importer.	(1) Re-importation of motor vehicle registered in Singapore.	(a) That the exportation and re-importation of the motor vehicle be registered by the proper officer of customs at the time of exportation and re-importation;	Relief Certificate.

THE SCHEDULE — *continued*

- (b) that the importer satisfies the senior officer of customs that there is no change in ownership of such vehicle while it is outside Singapore;
- (c) that in the case of re-importation by a non-taxable person, the tax had been paid previously and has not been refunded;
- (d) where new parts have been added, the relief hereby granted shall be applicable only to the remaining original parts of the motor vehicle re-imported and shall be contingent on the repairer certifying the details and values of the individual new parts added and upon payment of the tax in respect of such added parts; and
- (e) that in the case of any motor vehicle registered in

THE SCHEDULE — *continued*

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| (2) Re-importation of motor vehicle that has not been registered in Singapore. | Singapore after 1st April 1994, the tax must have been paid previously.  | Relief Certificate. |
|  | (a) That the exportation and re-importation of the motor vehicle be registered by the proper officer of customs at the time of exportation and re-importation; |                     |
|  | (b) that the importer satisfies the senior officer of customs that there is no change in ownership of such vehicle while it is outside Singapore;              |                     |
|  | (c) that in the case of re-importation by a non-taxable person, the tax had been paid previously and has not been refunded;                                    |                     |
|  | (d) where new parts have been added, the relief hereby granted shall be applicable only to the remaining original parts of the motor                           |                     |

THE SCHEDULE — *continued*

21.	Importer.	Temporary import of goods for repairs, modification or treatment and subsequently re-exported as well as spare parts imported for use in goods to be repaired, modified or treated and such goods to be subsequently exported.	<p>vehicle re-imported and shall be contingent on the repairer certifying the details and values of the individual new parts added and upon payment of the tax in respect of such added parts; and</p> <p>(e) that tax chargeable on the previous importation must have been paid, unless the previous importation occurred before 1st April 1994.</p> <p>(a) That the goods are re-exported within 6 months from the date of importation or within such further period as may be approved by the Director-General;</p>	Inward Permit.
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THE SCHEDULE — *continued*

22.	Importer.	Temporary import of professional equipment including spare parts therefor.	<ul style="list-style-type: none"> <li>(b) that the importation and re-exportation of the goods be registered by the proper officer of customs at the time of import and re-export;</li> <li>(c) that the goods are identified to the satisfaction of the proper officer of customs; and</li> <li>(d) that the tax is payable if the goods are sold, disposed of or transferred locally.</li> </ul>	Inward Permit.
			<ul style="list-style-type: none"> <li>(a) That the goods are re-exported within 6 months from the date of importation or within such further period as may be approved by the Director-General;</li> <li>(b) that the goods are owned by a person belonging in a country outside Singapore;</li> <li>(c) that the goods are imported by a person established</li> </ul>	

THE SCHEDULE — *continued*

23.	Importer.	Temporary import of teaching aids and scientific equipment including spare parts therefor.	<p>outside Singapore to enable him to perform a particular job or work;</p> <p>(d) that the goods are to be used exclusively by the person importing it, or under his supervision; and</p> <p>(e) that the tax is payable if the goods are sold, disposed of or transferred locally.</p> <p>(a) That the goods are re-exported within 6 months from the date of importation or within such further period as may be approved by the Director-General;</p> <p>(b) that in the case of teaching aids and scientific equipment, the tools are especially designed for the maintenance, checking, calibration or repair; and</p>	Inward Permit.
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THE SCHEDULE — *continued*

24.	Importer.	Temporary import of live animals.	<p>(c) that the tax is payable if the goods are sold, disposed of or transferred locally.</p> <p>(a) That the live animals are re-exported within 6 months from the date of importation or within such further period as may be approved by the Director-General;</p> <p>(b) that the live animals are imported for dressage, training or breeding purposes or veterinary treatment or for grazing purposes; and</p> <p>(c) that the tax is payable if the live animals are sold, disposed of or transferred locally.</p>	Inward Permit.
25.	Importer.	Temporary import of motor vehicles.	<p>(a) That the motor vehicles are imported for purposes of demonstration, training or racing in Singapore;</p>	Inward Permit.

THE SCHEDULE — *continued*

			(b) that they are not used on any road within the meaning of the Road Traffic Act (Cap. 276); and	
			(c) that the tax is payable if they are sold or transferred to a person or organisation not entitled to such relief.	
26.	Importer.	Medical supplies and stores for disaster relief.	That the goods are imported as relief goods for distribution overseas.	Inward Permit.
27.	Importer.	Stage effects, equipment and paraphernalia and live animals required for performances.	(a) That the person or organiser satisfies a senior officer of customs that the goods are imported for use in connection with performances;	Inward Permit.
			(b) that the goods be re-exported within 6 months from the date of importation or entry through a customs checkpoint or within such further period as may be	

THE SCHEDULE — *continued*

28.	An individual who is neither a citizen of Singapore nor a permanent resident in Singapore.	Motor vehicle for temporary use.	<p>approved by the Director-General; and</p> <p>(c) that the tax is payable if the goods are sold, disposed of or transferred locally.</p> <p>(a) That the motor vehicle is exported within 6 months from the date of approval;</p> <p>(b) that the individual shall not be allowed to import more than one motor vehicle; and</p> <p>(c) that in the event of disposal in Singapore, the tax shall be levied and paid on the motor vehicle at the value determined at the time of first importation.</p>	Inward Permit.
29.	Importer.	All goods excluding intoxicating liquors and tobacco temporarily imported for display or	<p>(a) The importer must produce an ATA Carnet issued by an overseas organisation recognised by the Director-General in accordance with</p>	ATA Carnet or Inward Permit.

THE SCHEDULE — *continued*

	use at exhibitions, fairs or other similar events.	any international convention, agreement or arrangement which the Singapore Government is a contracting party and the imported goods are to be re- exported within the validity period of the Carnet; or	
		(b) the importer must produce an inward permit in such form as the Director-General may determine and the imported goods are to be re- exported within 6 months from the date of importation or within such further period as may be approved by the Director-General; and	
		(c) that the tax is payable if the goods are sold, disposed of or transferred locally.	
30.	Importer.	Temporary import of —	(a) That the goods are imported only for the purpose of  Inward Permit.

THE SCHEDULE — *continued*

			sports, racing or other similar event;	
		(i) horses;	(b) that the goods are to be re-exported immediately after the event; and	
		(ii) private or recreational boats or aircraft; and	(c) that the tax is payable if the goods are sold, disposed of or transferred locally.	
		(iii) vehicles, motorised or otherwise.		
30A.	Importer or person in charge of boat.	Temporary import of private or recreational boat.	(a) That the boat is imported only for the purpose of any pleasure, recreational, sports, racing or other similar event;	—
			(b) that the boat enters Singapore under the power of its own engine or under its own sail;	
			(c) that it is intended that the arriving boat is to leave	

THE SCHEDULE — *continued*

			Singapore as soon as possible; and	
			(d) that the tax is payable if the boat is sold, disposed of or transferred locally.	
31.	Importer.	Re-importation of —	(a) That the goods are temporarily exported for the purpose of sports, racing or other similar event; and	Relief Certificate.
		(i) horses;	(b) that the exported goods are to be re-imported immediately after the event.	
		(ii) private or recreational boats or aircraft; and		
		(iii) vehicles, motorised or otherwise.		
32.	Importer.	All goods, excluding intoxicating liquors and tobacco, imported by post or by air to a total value not exceeding \$400.	(a) That the Director-General or any senior officer of customs authorised by him has in his discretion granted relief to the importer from the payment of the tax under this Order; and	—

THE SCHEDULE — *continued*

33.	Importer.	Import of —	(b) that where the goods are subject to customs or excise duty, the customs or excise duty payable does not exceed \$20 and which is waived under paragraph 2(2) of the Customs (Duties) Order (Cap. 70, O 4).	—
		(i) Bona fide trade samples, specimens for analysis or test, and gifts, excluding intoxicating liquors and tobacco, of a total	(a) That the Director-General or any senior officer of customs authorised by him has in his discretion granted relief to the importer from the payment of the tax under this Order; and	
			(b) that where the goods are subject to customs or excise duty, the customs and excise duty payable does not exceed \$20 and which is waived under paragraph 2(2) of the Customs (Duties) Order (Cap. 70, O 4).	

THE SCHEDULE — *continued*

- value not  
exceeding \$400;
- (ii) commercial,  
shipping and  
airline documents,  
personal  
documents, press  
photographs and  
negatives, news  
write-ups and  
news clippings,  
news films and  
news transcription  
tapes and other  
similar documents  
or items;
  - (iii) human corpses,  
human remains,  
human bones or  
cremated ashes;  
and
  - (iv) human organs and  
tissues intended  
for transplant.

THE SCHEDULE — *continued*

34.	A Ministry or Department of the Government of Singapore or an Organ of State of Singapore.	All imported goods.	<p>(a) That the goods are directly imported by the Ministry or Department or Organ of State for its official use; and</p> <p>(b) that the application for the certificate is to be signed by an official authorised in writing by the Permanent Secretary of the Ministry or Head of Department or Organ of State.</p>	Relief Certificate.
35.	Importer.	Temporary import of scientific and technical goods approved by the Director-General.	<p>(a) That the importer satisfies the senior officer of customs that the goods are technically sophisticated and are not readily available in Singapore;</p> <p>(b) that the goods are imported solely —</p> <p style="padding-left: 40px;">(i) for the purpose of being shown or demonstrated to solicit</p>	Inward permit.

THE SCHEDULE — *continued*

- orders for such goods;  
or
- (ii) to be used to carry out tests, experiments or demonstrations;
- (c) that the goods are re-exported within 6 months from the date of importation or within such further period as may be approved by the Director-General;
- (d) that the importation and re-exportation of the goods be registered by the proper officer of customs at the time of import and re-export;
- (e) that the goods are identified to the satisfaction of the proper officer of customs; and
- (f) that the tax is payable if —

THE SCHEDULE — *continued*

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| 36. | National Heritage Board and owner. | Artworks and antiques imported by the National Heritage Board | <ul style="list-style-type: none"> <li>(i) the goods are sold, disposed of or transferred locally;</li> <li>(ii) the goods are used for any gainful activity, except that a charge made for conducting the test, experiment or demonstration shall not invalidate the relief;</li> <li>(iii) the goods have been imported with a view to modification or improvement; or</li> <li>(iv) the goods are intended to be used for destruction, or it is known that as a result of the test they will not be worth re-exporting.</li> </ul> <p>(a) That the National Heritage Board satisfies the senior officer of customs that the</p> |
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THE SCHEDULE — *continued*

on loan from the owner  
for display or exhibition.

owner of the loaned artworks  
and antiques has applied for,  
but has not yet been granted,  
permanent residence in  
Singapore;

- (b) that the loaned artworks and  
antiques are valued at not  
less than \$2 million;
- (c) that the period of loan to the  
National Heritage Board is at  
least —
  - (i) 5 years if the value of  
the loaned artworks  
and antiques is not less  
than \$4 million; or
  - (ii) 10 years if the value of  
the loaned artworks  
and antiques is less  
than \$4 million;
- (d) that the National Heritage  
Board shall produce an  
inward permit for the loaned  
artworks and antiques in

Inward Permit.

THE SCHEDULE — *continued*

- such form as the Director-General may determine;
- (e) that the National Heritage Board shall keep records which shall be open to inspection by a proper officer of customs, showing details and movements of the loaned artworks and antiques during the period of loan;
  - (f) that the tax is payable if the loaned artworks and antiques are sold, disposed of or transferred locally;
  - (g) that at the end of the period of loan, the National Heritage Board shall —
    - (i) re-export the loaned artworks and antiques;  
or
    - (ii) return the loaned artworks and antiques

THE SCHEDULE — *continued*

to the owner in  
Singapore; and

(h) that the National Heritage  
Board shall not return the  
loaned artworks and antiques  
to the owner in Singapore  
unless the owner —

(i) is, at the time of the  
return of the loaned  
artworks and antiques,  
a permanent resident  
or a citizen of  
Singapore;

(ii) has transferred his  
residence to Singapore  
during the period of  
the loan and continues  
to be resident in  
Singapore at the end  
of the period of the  
loan;

(iii) has been granted a  
relief certificate in  
respect of the payment

Relief  
certificate.

THE SCHEDULE — *continued*

			of goods and services tax on those loaned artworks and antiques; and	
			(iv) gives an undertaking not to dispose of the loaned artworks and antiques within 3 months from the grant of the relief certificate referred to in sub-paragraph (iii).	
37.	Importer.	Temporary import of equipment, apparel and accessories required for conducting international conferences, conventions and ceremonies, or other similar events.	(a) That the goods are re-exported within 6 months from the date of importation or within such further period as may be approved by the Director-General;	Inward Permit.
			(b) that the importer satisfies the senior officer of customs that the goods are imported for conducting international	

THE SCHEDULE — *continued*

38.	Exhibitor.	Wine not exceeding 2.25 litres per label per day, where the wine is contained in any number of bottles or other receptacles, or any combination thereof.	<p>conferences, conventions and ceremonies, or other similar events; and</p> <p>(c) that the tax is payable if the goods are sold, disposed of or transferred locally.</p> <p>(a) That the wine is used for the purpose of wine sampling by representatives of businesses at a wine exhibition or conference event approved by the Director-General and if the quantity imported exceeds the quantity allowed in column (3), the exhibitor shall pay tax on the excess;</p> <p>(b) that the sampling of the wine is conducted within a venue approved by the Director-General;</p> <p>(c) that the wine must not be of a category the import of which is absolutely prohibited</p>	Relief Certificate.
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THE SCHEDULE — *continued*

- under section 38 of the  
Customs Act (Cap. 70);
- (d) that where any of the wine in  
any of the bottles or other  
receptacles is sold, disposed  
of or transferred locally, or  
used for any purpose other  
than that intended in  
paragraph (a), the tax is  
payable in respect of all the  
wine originally contained in  
that bottle or other  
receptacle, as the case may  
be; and
- (e) that the exhibitor shall keep  
records, which shall be open  
for inspection by an officer  
of customs, showing details  
of all of the wine taken into  
the approved venue of the  
approved wine exhibition or  
conference event and the  
manner of its use and  
disposal.

THE SCHEDULE — *continued*

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|-----|--|---|--|----------------------|
| 39. | Approved operator under the Company Declaration Scheme administered by Singapore Customs in the Airport Logistics Park of Singapore (ALPS), and owner. | Any goods brought from the customs territory into ALPS for storage and re-imported into the customs territory from ALPS, other than dutiable goods and goods for which a permit, licence or any form of approval or sanction is required under any written law for its import into, export from or transhipment in Singapore. | (a) That tax on the previous importation must have been paid or accounted for, unless the previous importation occurred before 1st April 1994;   | Company Declaration. |
|     |  |   | (b) that, in the case of goods manufactured, assembled or produced in the customs territory before being brought into ALPS, the approved operator satisfies the senior officer of customs that the goods are locally |                      |

THE SCHEDULE — *continued*

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>manufactured, assembled or produced; and</p> <p>(c) that the approved operator satisfies the senior officer of customs that there is no change in ownership of the goods whilst stored in ALPS.</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>	Relief Certificate.
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THE SCHEDULE — *continued*

THE SCHEDULE — *continued*

- [S 104/2012 wcf 01/04/2012]
- [S 492/2012 wcf 01/01/2012]
- [S 694/2011 wcf 01/01/2012]
- [S 826/2010 wcf 01/01/2011]
- [S 183/2010 wcf 01/04/2010]
- [S 627/2009 wcf 01/01/2010]
- [S 229/2010 wcf 19/04/2010]
- [S 141/2009 wcf 01/04/2009]
- [G.N. Nos. S 104/94; S249/94; S322/94; S202/98;  
S572/98; S 169/2000; S620/2000]

LEGISLATIVE HISTORY  
GOODS AND SERVICES TAX (IMPORTS RELIEF) ORDER  
(CHAPTER 117A, O 3)

This Legislative History is provided for the convenience of users of the Goods and Services Tax (Imports Relief) Order. It is not part of this Order.

1. **G. N. No. S 104/1994 — Goods and Services Tax (Imports Relief) Order 1994**  
Date of commencement : 1 April 1994
2. **G. N. No. S 249/1994 — Goods and Services Tax (Imports Relief) (Amendment) Order 1994**  
Date of commencement : 3 June 1994
3. **G. N. No. S 322/1994 — Goods and Services Tax (Imports Relief) (Amendment No. 2) Order 1994**  
Date of commencement : 22 August 1994
4. **1995 Revised Edition — Goods and Services Tax (Imports Relief) Order 1995**  
Date of operation : 1 April 1995
5. **G. N. No. S 202/1998 — Goods and Services Tax (Imports Relief) (Amendment) Order 1998**  
Date of commencement : 3 April 1998
6. **G. N. No. S 572/1998 — Goods and Services Tax (Imports Relief) (Amendment No. 2) Order 1998**  
Date of commencement : 25 November 1998
7. **G. N. No. S 169/2000 — Goods and Services Tax (Imports Relief) (Amendment) Order 2000**  
Date of commencement : 1 April 2000
8. **G. N. No. S 620/2000 — Customs Duties (Amendment No. 2) Order 2000**  
Date of commencement : 1 January 2001
9. **2001 Revised Edition — Goods and Services Tax (Imports Relief) Order**  
Date of operation : 15 September 2001
10. **G. N. No. S 389/2002 — Goods and Services Tax (Imports Relief) (Amendment) Order 2002**  
Date of commencement : 5 August 2002

- 11. **G. N. No. S 141/2009 — Goods and Services Tax (Imports Relief) (Amendment) Order 2009**  
 Date of commencement : 1 April 2009
- 12. **G. N. No. S 627/2009 — Goods and Services Tax (Imports Relief) (Amendment No. 2) Order 2009**  
 Date of commencement : 1 January 2010
- 13. **G. N. No. S 183/2010 — Goods and Services Tax (Imports Relief) (Amendment) Order 2010**  
 Date of commencement : 1 April 2010
- 14. **G. N. No. S 229/2010 — Goods and Services Tax (Imports Relief) (Amendment No. 2) Order 2010**  
 Date of commencement : 1 April 2010
- 15. **G. N. No. S 826/2010 — Goods and Services Tax (Imports Relief) (Amendment No. 3) Order 2010**  
 Date of commencement : 19 April 2010
- 16. **G.N. No. S 694/2011 — Goods and Services Tax (Imports Relief) (Amendment) Order 2011**  
 Date of commencement : 1 January 2011
- 17. **G.N. No. S 492/2012 — Goods and Services Tax (Imports Relief) (Amendment No.2) Order 2012**  
 Date of commencement : 1 January 2012
- 18. **G.N. No. S 104/2012 — Goods and Services Tax (Imports Relief) (Amendment) Order 2012**  
 Date of commencement : 1 April 2012
- 19. **G.N. No. S 492/2012 — Goods and Services Tax (Imports Relief) (Amendment No.2) Order 2012**  
 Date of commencement : 1 October 2012