

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
-

[1st April 1994]

Citation

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

Definitions

2. In this Order —

[Deleted by S 506/2020 wef 01/07/2020]

“Class 2 CTGT product” has the meaning given by regulation 2(1) of the Health Products (Cell, Tissue and Gene Therapy Products) Regulations 2021 (G.N. No. S 104/2021);

[S 953/2021 wef 16/12/2021]

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

[S 506/2020 wef 01/07/2020]

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

[S 506/2020 wef 01/07/2020]

“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);

[S 506/2020 wef 01/07/2020]

“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 506/2020 wef 01/07/2020]

“export inspection station” means —

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

[S 600/2021 wef 13/08/2021]

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

[S 506/2020 wef 01/07/2020]

[S 600/2021 wef 13/08/2021]

(c) Tuas Export Inspection Station situated at Cargo Inspection Centre, 73 Tuas South Boulevard, Singapore 636744;

[S 600/2021 wef 13/08/2021]

“medicinal product” has the same meaning as in the Medicines Act (Cap. 176);

[S 562/2016 wef 01/11/2016]

“protocol”, in relation to any regulated clinical trial, means a document that describes the objectives, design, methodology, statistical considerations and organisation of the trial;

[S 562/2016 wef 01/11/2016]

“regulated clinical trial” means any clinical trial —

(a) for which a clinical trial certificate is issued under regulation 8 of the Medicines (Clinical Trials) Regulations 2016 (G.N. No. S 335/2016); or

- (b) that is authorised by the Health Sciences Authority, or notified to the Health Sciences Authority and the notification accepted by the Health Sciences Authority, under regulation 8 or 9 of the Health Products (Clinical Trials) Regulations 2016 (G.N. No. S 331/2016);

[S 562/2016 wef 01/11/2016]

“therapeutic product” means a health product categorised as a therapeutic product in the First Schedule to the Health Products Act (Cap. 122D).

[S 562/2016 wef 01/11/2016]

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				
(1)	(2)	(3)	(4)	(5)
<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, dependant's pass or long term pass.	New articles, souvenirs, gifts and food preparations, excluding intoxicating liquors and tobacco, to a total value —	<p>(a) That the goods are his property and imported on his person or in his baggage for his personal use or consumption;</p> <p>(b) that if he imports goods in excess of the value allowed by this relief, he shall pay tax on the excess;</p> <p>(c) that the tax shall be paid on goods imported for commercial, business or trade purposes and on</p>	
		<p>(i) not exceeding \$500 if he has spent not less than 48 hours outside Singapore; or</p> <p>(ii) not exceeding \$100 if he has spent less than 48 hours outside Singapore.</p>		

THE SCHEDULE — *continued*

			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.	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.

THE SCHEDULE — *continued*

			<p>(a) the person is the owner of the personal pets imported;</p> <p>(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;</p> <p>(c) the personal pets were supplied in or imported into Singapore before their export; and</p> <p>(d) the personal pets are being re-imported upon completion of the person's overseas travel.</p>	
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:	<p>(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;</p> <p>(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</p> <p>(c) that he shall satisfy the proper officer of customs that he has spent not less than 48 hours outside Singapore immediately before his arrival.</p>	—
		(1) wine and spirits not exceeding one litre each;		
		(2) wine and beer not exceeding one litre each;		

THE SCHEDULE — *continued*

- | | | | |
|-----|---|--|--|
| | | <p>(3) spirits and beer not exceeding one litre each;</p> <p>(4) wine only not exceeding 2 litres;</p> <p>(5) spirits only not exceeding one litre;</p> <p>(6) beer only not exceeding 2 litres.</p> | |
| 7. | Bona fide crew member. | Spirits not exceeding one quarter litre and table wines or beer not exceeding one litre each. | <p>(a) That the liquors are for his personal consumption and that if he imports a greater quantity than is allowed, he shall pay tax on the excess;</p> <p>(b) that the liquors must not be of a category the import of which is absolutely prohibited under section 38 of the Customs Act (Cap. 70); and</p> <p>(c) that he has spent not less than 48 hours outside Singapore immediately before his arrival.</p> |
| 8. | Bona fide crew member. | Used articles and personal belongings in reasonable quantities. | <p>(a) That the used articles are 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> |
| 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 style="padding-left: 40px;">(i) the person is the owner of the</p> |

Relief
Certificate.

THE SCHEDULE — *continued*

			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.	
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	

THE SCHEDULE — *continued*

			completion of the person's overseas travel.	
9.	Person transferring residence to Singapore.	Used household articles and personal effects.	(a) That such person satisfies the proper officer of customs that —	Relief Certificate.
			(i) he is changing his place of residence from outside Singapore;	
			(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 beginning on the date 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 beginning on 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 from outside Singapore;	
			(ii) he is the owner of the pets imported; and	
			(iii) the pets have been in his	

THE SCHEDULE — *continued*

			ownership for a period not less than 3 months;	
			(b) that the pets are imported within 6 months beginning on the date of his first arrival in Singapore; and	
			(c) that such person gives an undertaking not to dispose of the pets within 3 months beginning on 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 beginning on the date of importation; and	Inward Permit.
			(b) that the official submits a written undertaking to the Director-General that in the event of failure to comply with condition (a), he would pay the tax, on demand, to the Director-General.	
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.	(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	—
			(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 removed shall	

THE SCHEDULE — *continued*

			be liable to payment of tax.	
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>(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 defined in section 21(4)(a) of the Act.</p>	Relief Certificate.
14.	Importer or person in charge of any conveyance.	Temporary import of conveyance for private use.	<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*

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 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>	Inward Permit.
17.	Importer.	Re-importation of goods temporarily exported for repair.	<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 beginning on the date of exportation or within such further period as may be</p>	Inward Permit.

THE SCHEDULE — *continued*

		approved by Director-General;	
		(d) a certificate is produced from the repairer to the effect that new parts have or have 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.	
18.	Importer.	Re-importation of bona fide trade samples temporarily exported.	Inward Permit.
		(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;	
		(b) that the goods are identified to the satisfaction of the proper officer of customs;	
		(c) that the goods are exported for the sole purpose of soliciting trade;	
		(d) that the goods have not undergone any processing or manipulation outside	

THE SCHEDULE — *continued*

			Singapore since their exportation;	
			(e) that the goods are to be re-imported within 3 months beginning on the date of exportation or within such further period as may be approved by the Director- General; 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.	
19.	Importer.	Re-importation of goods which have been supplied in or imported into Singapore before their export.	(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;	Inward Permit.
			(b) that the goods are identified to the satisfaction of the proper officer of customs; and	
			(c) that in the case of re- import by a non-taxable person, the tax had been paid previously and has not been refunded.	
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.
			(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;	

THE SCHEDULE — *continued*

- | | | |
|--|--|---------------------|
| | (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 Singapore after 1st April 1994, the tax must have been paid previously. | |
| (2) Re-importation of motor vehicle that has not been 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. |
| | (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 | |

THE SCHEDULE — *continued*

			in respect of such added parts; and	
			(e) that tax chargeable on the previous importation must have been paid, unless the previous importation occurred before 1st April 1994.	
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>(a) That the goods are re-exported within 6 months beginning on the date of importation or within such further period as may be approved by the Director-General;</p> <p>(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;</p> <p>(c) that the goods are identified to the satisfaction of the proper officer of customs; and</p> <p>(d) that the tax is payable if the goods are sold, disposed of or transferred locally.</p>	Inward Permit.
22.	Importer.	Temporary import of professional equipment including spare parts therefor.	<p>(a) That the goods are re-exported within 6 months beginning on the date of importation or within such further period as may be approved by the Director-General;</p> <p>(b) that the goods are owned by a person belonging in a country outside Singapore;</p> <p>(c) that the goods are imported by a person established outside Singapore to enable him to perform a particular job or work;</p>	Inward Permit.

THE SCHEDULE — *continued*

			(d) that the goods are to be used exclusively by the person importing it, or under his supervision; and	
			(e) that the tax is payable if the goods are sold, disposed of or transferred locally.	
23.	Importer.	Temporary import of teaching aids and scientific equipment including spare parts therefor.	<p>(a) That the goods are re-exported within 6 months beginning on 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> <p>(c) that the tax is payable if the goods are sold, disposed of or transferred locally.</p>	Inward Permit.
24.	Importer.	Temporary import of live animals.	<p>(a) That the live animals are re-exported within 6 months beginning on 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.	(a) That the motor vehicles are imported for purposes of demonstration, training or racing in Singapore;	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. |
| 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). | Motor vehicle that is temporarily imported for the purpose of undergoing the applicable inspection. |
| | | (a) That the motor vehicle is — not used on any road, except as permitted under the Road Traffic Act; |
| | | (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; |
| | | (c) that the following is registered with the Director-General: |
| | | (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: |

THE SCHEDULE — *continued*

			<p>(i) a document stating that the motor vehicle is to undergo the applicable inspection at the time and place specified in the document;</p> <p>(ii) a document stating that the motor vehicle had undergone the applicable inspection at the time and place specified in the document.</p>	
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.	<p>(a) That the person or organiser satisfies a senior officer of customs that the goods are imported for use in connection with performances;</p> <p>(b) that the goods be re-exported within 6 months beginning on the date of importation or entry through a customs checkpoint or within such further period as may be 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>	Inward Permit.
28.	An individual who is neither a citizen of Singapore nor a permanent resident in Singapore.	Motor vehicle for temporary use.	<p>(a) That the motor vehicle is exported within 6 months beginning on the date of importation;</p> <p>(b) that the individual shall not be allowed to import</p>	Inward Permit.

THE SCHEDULE — *continued*

			more than one motor vehicle; and	
			(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.	
29.	Importer.	All goods excluding intoxicating liquors and tobacco temporarily imported for display or use at exhibitions, fairs or other similar events.	(a) The importer must produce an ATA Carnet issued by an overseas organisation recognised by the Director-General in accordance with 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	ATA Carnet or Inward Permit.
			(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 beginning on 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 sports, racing or other similar event;	Inward Permit.
		(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,	

THE SCHEDULE — *continued*

			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.	<p>(a) That the boat is imported — only for the purpose of any pleasure, recreational, sports, racing or other similar event;</p> <p>(b) that the boat enters Singapore under the power of its own engine or under its own sail;</p> <p>(c) that it is intended that the arriving boat is to leave Singapore as soon as possible; and</p> <p>(d) that the tax is payable if the boat is sold, disposed of or transferred locally.</p>	
31.	Importer.	Re-importation of —		Relief Certificate.
		(i) horses;	(a) That the goods are temporarily exported for the purpose of sports, racing or other similar event; and	
		(ii) private or recreational boats or aircraft; and	(b) that the exported goods are to be re-imported immediately after the event.	
		(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.	<p>(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</p> <p>(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 section 11 of the Customs Act.</p>	—
32A.	Importer.	All goods the supply of which is chargeable to tax under	(a) That the Director-General is	—

THE SCHEDULE — *continued*

	section 8(1A) of the Act and imported by post or by air.	notified of the import at or before the time of import; and
		(b) that the notice is given by or on behalf of the importer, in the form and manner required by the Director-General.
32B. Importer.	All goods which are treated as distantly taxable goods under paragraph 4C of the Seventh Schedule to the Act and the supply of which is chargeable to tax under section 8(1A) of the Act.	(a) That the Director-General is notified of the import at or before the time of import; and (b) that the notice is given by or on behalf of the importer, in the form and manner required by the Director-General.
33. Importer.	Import of —	(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
	(i) Bona fide trade samples, specimens for analysis or test, and gifts, excluding intoxicating liquors and tobacco, of a total value not exceeding \$400;	(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).
	(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	

THE SCHEDULE — *continued*

(iv) human organs and tissues intended for transplant.

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>(i) for the purpose of being shown or demonstrated to solicit orders for such goods; or</p> <p>(ii) to be used to carry out tests, experiments or demonstrations;</p> <p>(c) that the goods are re-exported within 6 months beginning on the date of importation or within such further period as may be approved by the Director-General;</p> <p>(d) that the importation and re-exportation of the goods be registered by the proper officer of</p>	Inward permit.

THE SCHEDULE — *continued*

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 —

(i) the goods are
sold, disposed of
or transferred
locally;

(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;

(iii) the goods have
been imported
with a view to
modification or
improvement; or

(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.

36. National Heritage Board and owner. Artworks and antiques imported by the National Heritage Board on loan from the owner for display or exhibition.

(a) That the National Heritage Board satisfies the senior officer of customs that the 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;

THE SCHEDULE — *continued*

- (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 such form as the Director-General may determine; Inward Permit.
- (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 to the owner in Singapore; and

THE SCHEDULE — *continued*

- (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 of goods and services tax on those loaned artworks and antiques; and Relief certificate.
- (iv) gives an undertaking not to dispose of the loaned artworks and antiques within 3 months beginning on 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 (a) That the goods are re-exported within 6 months beginning on the date of importation or within such further period as Inward Permit.

THE SCHEDULE — *continued*

	ceremonies, or other similar events.	may be approved by the Director-General;	
		(b) that the importer satisfies the senior officer of customs that the goods are imported for conducting international conferences, conventions and ceremonies, or other similar events; and	
		(c) that the tax is payable if the goods are sold, disposed of or transferred locally.	
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.	Relief Certificate.
		(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;	
		(b) that the sampling of the wine is conducted within a venue approved by the Director-General;	
		(c) that the wine must not be of a category the import of which is absolutely prohibited 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	

THE SCHEDULE — *continued*

- (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.
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 transshipment 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 manufactured, assembled or produced; and
- (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.
- 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;

THE SCHEDULE — *continued*

		(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.		
40.	Importer.	Medicinal products, Class 2 CTGT products and therapeutic products, and their placebos, which are intended for use in any regulated clinical trial in Singapore, in accordance with the protocol for the trial.	(a) Where any regulatory authority imposes any requirement (including obtaining any approval or giving any notification) in respect of the importation of the product or placebo, that the requirement is satisfied; (b) that the product or placebo is so used in the regulated clinical trial, destroyed or disposed of, or exported; and (c) that the tax is payable on any product or placebo for which any requirement in paragraph (a) or (b) is not satisfied.	Relief Certificate.
41.	Importer.	Medicinal products, Class 2 CTGT products and therapeutic products, and their placebos, which — (a) are intended for use in any clinical trial outside Singapore; and (b) are imported for destruction or disposal (whether or not having been so used).	(a) Where any regulatory authority imposes any requirement (including obtaining any approval or giving any notification) in respect of the importation, or destruction or disposal, of the product or placebo, that the requirement is satisfied;	Relief Certificate.

THE SCHEDULE — *continued*

			(b) that the product or placebo is destroyed or disposed of; and	
			(c) that the tax is payable on any product or placebo for which any requirement in paragraph (a) or (b) is not satisfied.	
42.	Importer.	Class 2 CTGT products and therapeutic products, and their placebos, which —	(a) Where any regulatory authority imposes any requirement (including obtaining any approval or giving any notification) in respect of the importation of the product or placebo, that the requirement is satisfied;	Relief Certificate.
		(a) are intended for use in any clinical trial outside Singapore; and		
		(b) are imported for the purpose of being exported for such intended use.		
			(b) that the product or placebo is exported for such intended use; and	
			(c) that the tax is payable on any product or placebo for which any requirement in paragraph (a) or (b) is not satisfied.	
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;		
		(iv) any other place approved by the Director-		

THE SCHEDULE — *continued*

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.

[S 213/2025 wef 01/04/2025]

[S 1069/2021 wef 03/01/2022]

[S 1004/2021 wef 01/01/2022]

[S 953/2021 wef 16/12/2021]

[S 1109/2020 wef 01/01/2021]

[S 506/2020 wef 01/07/2020]

[S 188/2019 wef 01/04/2019]

[S 106/2019 wef 19/02/2019]

[S 562/2016 wef 01/11/2016]

[S 506/2020 wef 01/04/2013]

[S 104/2012 wef 01/04/2012]

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

[S 694/2011 wef 01/01/2012]

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

[S 183/2010 wef 01/04/2010]

[S 627/2009 wef 01/01/2010]

[S 229/2010 wef 19/04/2010]

[S 141/2009 wef 01/04/2009]

*[G.N. Nos. S 104/94; S 249/94; S 322/94; S 202/98;
S 572/98; S 169/2000; S 620/2000]*

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 : 19 April 2010

**15. G. N. No. S 826/2010 — Goods and Services Tax (Imports Relief)
(Amendment No. 3) Order 2010**

Date of commencement : 1 January 2011

**16. G.N. No. S 694/2011 — Goods and Services Tax (Imports Relief)
(Amendment) Order 2011**

Date of commencement : 1 January 2012

**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

**20. G. N. No. S 506/2020 — Goods and Services Tax (Imports Relief)
(Amendment) Order 2020**

Date of commencement : 1 April 2013

**21. G.N. No. S 562/2016 — Goods and Services Tax (Imports Relief)
(Amendment) Order 2016**

Date of commencement : 1 November 2016

**22. G.N. No. S 106/2019 — Goods and Services Tax (Imports Relief)
(Amendment) Order 2019**

Date of commencement : 19 February 2019

**23. G.N. No. S 188/2019 — Goods and Services Tax (Imports Relief)
(Amendment No. 2) Order 2019**

Date of commencement : 1 April 2019

**24. G. N. No. S 506/2020 — Goods and Services Tax (Imports Relief)
(Amendment) Order 2020**

Date of commencement : 1 July 2020

**25. G.N. No. S 1109/2020 — Goods and Services Tax (Imports Relief)
(Amendment No. 2) Order 2020**

Date of commencement : 1 January 2021

**26. G.N. No. S 600/2021 — Goods and Services Tax (Imports Relief)
(Amendment) Order 2021**

Date of commencement : 13 August 2021

**27. G.N. No. S 953/2021 — Goods and Services Tax (Imports Relief)
(Amendment No. 2) Order 2021**

Date of commencement : 16 December 2021

**28. G.N. No. S 1004/2021 — Goods and Services Tax (Imports Relief)
(Amendment No. 3) Order 2021**

Date of commencement : 1 January 2022

**29. G.N. No. S 1069/2021 — Goods and Services Tax (Imports Relief)
(Amendment No. 4) Order 2021**

Date of commencement : 3 January 2022

**30. G.N. No. S 213/2025 — Goods and Services Tax (Imports Relief)
(Amendment) Order 2025**

Date of commencement : 1 April 2025