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GOODS AND SERVICES TAX ACT 1993
(SECTION 24(4))

GOODS AND SERVICES TAX (INTERNATIONAL ARRANGEMENTS RELIEF) NOTIFICATION 1994

ARRANGEMENT OF PARAGRAPHS

Paragraph

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The Schedule

[1 April 1994]

Citation

1. This Notification is the Goods and Services Tax (International Arrangements Relief) Notification 1994.

Definitions

2. In this Notification —

"civilian component" and "dependant" have the meanings given by paragraph 2 of the Customs (Duties — Exemption) Order 2021;

"customs control" has the meaning given by section 3(2) of the Customs Act 1960;

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"Director-General" means the Director-General of Customs appointed under section 4(1) of the Customs Act 1960 and includes any person mentioned in section 4(3) of that Act;

"proper officer of customs" has the meaning given by section 3(1) of the Customs Act 1960.

Relief granted

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

(*a*) the conditions specified in the fourth column of the Schedule; and

(*b*) any further condition as the Director-General may, with the approval of the Minister, impose in any particular case.

Relief granted at importation

4. Except where the contrary intention appears, the relief from payment of goods and services tax may only be granted on the goods specified in the Schedule —

(*a*) at the time of importation; or

(*b*) in the case of intoxicating liquors, tobacco, petroleum and motor cars, if they are purchased or obtained directly from premises licensed under section 51(1), 63(1) or 82(1) of the Customs Act 1960,

but no relief may be granted after the goods have been removed from customs control.

Certificate to be produced

5. Any certificate required by this Notification to be produced must be produced to the proper officer of customs.

THE SCHEDULE

Paragraphs 3 and 4

(1) *No.*	*(2)* *Organisations or Persons*	*(3)* *Type of Goods*	*(4)* *Conditions*
1.	Embassy, High Commission, Consulate or accredited Trade Mission in Singapore and persons who have been accorded diplomatic and consular privileges and immunities by the Singapore Government	All goods	(*a*) Relief granted to the extent to which reciprocal treatment is accorded by the government of the country which they represent to representatives of the Singapore Government and their staff serving in that country; (*b*) that the goods are for the personal or official use of the organisation or persons in column (2); (*c*) subject to the production of a certificate in such form as the Director-General may direct given under the hand of an official authorised by the Permanent Secretary, Ministry of Foreign Affairs; and (*d*) that in the event of a disposal of a motor vehicle to a non-entitled person, tax is to be levied and paid on the motor vehicle at the current value.

THE SCHEDULE — *continued*

(1) *No.*	*(2)* *Organisations or Persons*	*(3)* *Type of Goods*	*(4)* *Conditions*
2.	Non-locally domiciled staff of any Embassy, High Commission, Consulate or accredited Trade Mission in Singapore	Personal and household effects excluding intoxicating liquors, tobacco and motor vehicles	(*a*) That the goods are imported within 6 months of their arrival in Singapore and are not disposed of for a period of at least 6 months beginning on the date of import; and (*b*) subject to the production of a certificate in such form as the Director-General may direct.

THE SCHEDULE — *continued*

(1) *No.*	*(2)* *Organisations or Persons*	*(3)* *Type of Goods*	*(4)* *Conditions*
3.	Commonwealth Armed Forces serving in Singapore	All military stores excluding intoxicating liquors and tobacco	(*a*) That the imported stores must be marked in such manner, and in the case of petroleum removed from premises licensed under the Customs Act 1960 must have added to it such colouring substance, as the Director-General may, from time to time, direct; (*b*) subject to the production of a certificate in such form as the Director-General may direct given under the hand of an officer not below the rank of Lieutenant in the Navy, of Captain in the Army or of Flight Lieutenant in the Air Force authorised in writing by their respective Commanding Officers in that behalf; and (*c*) that in the event of a disposal of a motor vehicle to a non-entitled person, tax is to be levied and paid on the motor vehicle at the current value.

THE SCHEDULE — *continued*

(1) *No.*	*(2)* *Organisations or Persons*	*(3)* *Type of Goods*	*(4)* *Conditions*
4.	Members of Commonwealth Armed Forces serving on full pay in Singapore	(1) Tobacco	(*a*) If donated for the general benefit of members of the Forces; and (*b*) subject to the production of a certificate in such form as the Director-General may direct given under the hand of the Commanding Officer of the Unit.
		(2) Beer	(*a*) That the beer must be sold in bottles or other containers marked in such manner as the Director-General may, from time to time, direct; and (*b*) subject to the production of a certificate in such form as the Director-General may direct given under the hand of an officer not below the rank of Lieutenant in the Navy, of Captain in the Army or of Flight Lieutenant in the Air Force authorised in writing by their respective Commanding Officers in that behalf.

THE SCHEDULE — *continued*

(1) No.	*(2)* Organisations or Persons	*(3)* Type of Goods	*(4)* Conditions
5.	Officers and men serving in ships of the Commonwealth Navies in full commission	Intoxicating liquors and tobacco	(*a*) Subject to the production of a certificate in such form as the Director-General may direct signed by the Commanding Officer or the Executive Officer of the vessel not below the rank of Lieutenant in the Navy; and (*b*) specimen signatures of such officers must be furnished to the Director-General and proof that the goods have been correctly delivered on board must be furnished to the proper officer of customs.

THE SCHEDULE — *continued*

(1) *No.*	*(2)* *Organisations or Persons*	*(3)* *Type of Goods*	*(4)* *Conditions*
6.	Members of Australian, New Zealand or United Kingdom (ANZUK) Forces and the civilian components and their dependants	(1) All goods imported by parcel post	(*a*) That the recipient of the parcels must be identified to the proper officer of customs, if required to do so; and (*b*) that the parcels be in such reasonable quantities as the Director-General may allow.
		(2) One motor vehicle per member	(*a*) Subject to the production of a certificate in such form as the Director-General may direct; (*b*) that in the event of disposal during the member's term of service in Singapore, the member is not eligible for another tax-free motor vehicle; and (*c*) that in the event of disposal to a non-entitled person, tax is to be levied and paid on the motor vehicle at the current value.

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*
7.	Navy, Army and Air Force Institute (NAAFI) and any other approved organisation providing similar services for ANZUK Forces	All goods excluding tobacco and intoxicating liquors other than beer	(*a*) That the goods are imported or released from customs control on account of members of the said Forces, civilian components or dependants; (*b*) that every bottle or other container for beer supplied must be marked in such manner as the Director-General may, from time to time, direct; (*c*) that in the case of petroleum — (i) it must have added to it such colouring substance as the Director-General may, from time to time, direct; and (ii) it must be used solely in the official vehicles of NAAFI and the approved organisation;

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*
			(*d*) subject to the production of a certificate in such form as the Director-General may direct signed by a responsible officer of NAAFI or the approved organisation; and
			(*e*) that in the event of a disposal of a motor vehicle to a non-entitled person, tax is to be levied and paid on the motor vehicle at the current value.

COMPARATIVE TABLE

GOODS AND SERVICES TAX (INTERNATIONAL ARRANGEMENTS RELIEF) NOTIFICATION 1994

This subsidiary legislation has undergone renumbering in the 2026 Revised Edition. This Comparative Table is provided to help readers locate the corresponding provisions in the previous version.

2026 Ed.	2001 Ed.
1	—
3	—
4	**3**
5	**4**