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GOODS AND SERVICES TAX ACT 1993
(SECTIONS 24(1), (2) AND (3) AND 86(1))

GOODS AND SERVICES TAX (IMPORTS RELIEF) ORDER 1994

ARRANGEMENT OF PARAGRAPHS

Paragraph

[1 April 1994]

Citation

1. This Order is the Goods and Services Tax (Imports Relief) Order 1994.

Definitions

2. In this Order —

"Class 2 CTGT product" has the meaning given by regulation 2(1) of the Health Products (Cell, Tissue and Gene Therapy Products) Regulations 2021;

"customs office" means any place prescribed as such under the Customs (Offices and Stations) Regulations (Rg 7);

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

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"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 1960;

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

"export inspection station" means —

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

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

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

"medicinal product" has the meaning given by the Medicines Act 1975;

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

"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; or

(*b*) that is authorised by the Health Sciences Authority, or notified to the Health Sciences Authority and the notification of which is accepted by the Health Sciences Authority, under regulation 8 or 9 of the Health Products (Clinical Trials) Regulations 2016;

"therapeutic product" means a health product categorised as a therapeutic product in the First Schedule to the Health Products Act 2007.

Certificates to be produced

3. Any certificate or permit required by this Order to be produced must 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 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.

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

Determination of value of goods

5. To avoid 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 is to be had to the value of any goods the import of which is an exempt import.

THE SCHEDULE

Paragraphs 4 and 5

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
1.	Bona fide traveller including a person mentioned in item 2, 3, 4 or 5	Used articles and personal belongings in reasonable quantities	(*a*) That the used articles are the person's property and imported on his or her person or in the person's baggage in reasonable quantities for his or her personal use; (*b*) that if the person imports in excess of the quantity of goods than is allowed by this relief, the person must pay tax on the excess; and (*c*) that the tax must be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons.	—
2.	Bona fide traveller other than 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 — (i) not exceeding $500 if the person has spent not less than 48 hours outside Singapore; or (ii) not exceeding $100 if the person has spent less than 48 hours outside Singapore	(*a*) That the goods are the person's property and imported on his or her person or in the person's baggage for his or her personal use or consumption; (*b*) that if the person imports goods in excess of the value allowed by this relief, the person must pay tax on the excess; (*c*) that the tax must be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons; and (*d*) that the person satisfies the proper officer of customs that the person has spent the required period outside Singapore immediately before the person's arrival.	—

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
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 — (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.	Relief Certificate

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
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 — (*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 completion of the person's overseas travel.	Relief Certificate
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.	—

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
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: (1) wine and spirits not exceeding one litre each; (2) wine and beer not exceeding one litre each; (3) spirits and beer not exceeding one litre each; (4) wine only not exceeding 2 litres; (5) spirits only not exceeding one litre; (6) beer only not exceeding 2 litres	(*a*) That the liquors are for the person's personal consumption and that if the quantity in the person's possession inclusive of those purchased from a duty-free shop licensed under the Customs Act 1960 exceeds the applicable quantity allowed in column (3), the person must pay tax on the excess; (*b*) that the goods must not be of a category the import of which is absolutely prohibited under section 38 of the Customs Act 1960; and (*c*) that the person satisfies the proper officer of customs that the person has spent not less than 48 hours outside Singapore immediately before the person's arrival.	—

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
7.	Bona fide crew member	Spirits not exceeding one quarter litre and table wines or beer not exceeding one litre each	(*a*) That the liquors are for the person's personal consumption and that if the person imports a greater quantity than is allowed, the person must pay tax on the excess; (*b*) that the liquors must not be of a category the import of which is absolutely prohibited under section 38 of the Customs Act 1960; and (*c*) that the person has spent not less than 48 hours outside Singapore immediately before the person's arrival.	—
8.	Bona fide crew member	Used articles and personal belongings in reasonable quantities	(*a*) That the used articles are imported on his or her person or in the person's baggage in reasonable quantities for his or her personal use; (*b*) that if the person imports in excess of the quantity of goods than is allowed by this relief, the person must pay tax on the excess; and (*c*) that the tax must be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons.	—

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
9.	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)	(*a*) That such person satisfies the proper officer of customs that — (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.	Relief Certificate

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
10.	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 — (*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 completion of the person's overseas travel.	Relief Certificate

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
11.	Person transferring residence to Singapore	Used household articles and personal effects	(*a*) That such person satisfies the proper officer of customs that — (i) the person is changing his or her place of residence from outside Singapore; (ii) the person is the owner of the articles and effects imported; and (iii) the articles and effects have been in the person's 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 the person's 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.	Relief Certificate

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
12.	Person transferring residence to Singapore	Personal pets	(*a*) That such person satisfies the proper officer of customs that — (i) the person is changing his or her place of residence from outside Singapore; (ii) the person is the owner of the pets imported; and (iii) the pets have been in the person's ownership for a period not less than 3 months; (*b*) that the pets are imported within 6 months beginning on the date of the person's 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.	Relief Certificate

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
13.	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 (*b*) that the official submits a written undertaking to the Director-General that in the event of failure to comply with condition (*a*), the person would pay the tax, on demand, to the Director-General.	Inward Permit
14.	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 be liable to payment of tax.	—

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
15.	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	(*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 (*b*) that the tax is payable if the conveyance is sold, disposed of or transferred locally.	—
16.	Importer or person in charge of aircraft or ship	Aircraft or ship as defined in section 21(4)(*a*) of the Act	(*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 (*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.	Relief Certificate
17.	Importer or person in charge of any conveyance	Temporary import of conveyance for private use	(*a*) That the conveyance imported is for the temporary and exclusive use of the person in charge; (*b*) that it is intended that the conveyance is to leave Singapore as soon as possible; and (*c*) that the tax is payable if the conveyance is sold, disposed of or transferred locally.	Carnet De Passage En Douane or Inward Permit
18.	Importer or person in charge of ship	All goods, excluding intoxicating liquors and tobacco, on board a ship as defined in section 21(4)(*a*) of the Act	(*a*) It is intended that the arriving ship is to leave Singapore as soon as possible; and (*b*) that the goods remain onboard the ship while the ship is in Singapore.	—

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
19.	Importer	Freight containers, pallets and packings	(*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; (*b*) that the freight containers, pallets and packings are intended to be re-exported as soon as possible; and (*c*) that the tax is payable if the freight containers, pallets and packings are sold, disposed of or transferred locally.	Relief Certificate
20.	Importer	Goods manufactured, assembled or produced in Singapore and which have been exported and are subsequently re-imported	(*a*) That the importer satisfies the senior officer of customs that the goods were manufactured, assembled or produced in Singapore; (*b*) that the goods have not undergone any processing or manipulation outside Singapore since their exportation; 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.	Inward Permit

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
21.	Importer	Re-importation of goods temporarily exported for repair	(*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 to be re-imported within 3 months beginning on the date of exportation or within any further period that may be approved by the 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;	Inward Permit

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
			(*e*) where new parts have been added, the relief granted is applicable only to the remaining original parts of the article re-imported and is 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 granted also applies 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*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
22.	Importer	Re-importation of bona fide trade samples temporarily exported	(*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 Singapore since their exportation; (*e*) that the goods are to be re-imported within 3 months beginning on the date of exportation or within any further period that 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.	Inward Permit

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
23.	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; (*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.	Inward Permit

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
24.	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; (*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 granted is applicable only to the remaining original parts of the motor vehicle re-imported and is 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 1 April 1994, the tax must have been paid previously.	Relief Certificate

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
		(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; (*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 granted is applicable only to the remaining original parts of the motor vehicle re-imported and is 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 tax chargeable on the previous importation must have been paid, unless the previous importation occurred before 1 April 1994.	Relief Certificate

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
25.	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	(*a*) That the goods are re-exported within 6 months beginning on the date of importation or within any further period that may be approved by the Director-General; (*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; (*c*) that the goods are identified to the satisfaction of the proper officer of customs; and (*d*) that the tax is payable if the goods are sold, disposed of or transferred locally.	Inward Permit

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
26.	Importer	Temporary import of professional equipment including spare parts therefor	(*a*) That the goods are re-exported within 6 months beginning on the date of importation or within any further period that may be approved by the Director-General; (*b*) that the goods are owned by a person belonging in a country outside Singapore; (*c*) that the goods are imported by a person established outside Singapore to enable the person to perform a particular job or work; (*d*) that the goods are to be used exclusively by the person importing it, or under the person's supervision; and (*e*) that the tax is payable if the goods are sold, disposed of or transferred locally.	Inward Permit

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
27.	Importer	Temporary import of teaching aids and scientific equipment including spare parts therefor	(*a*) That the goods are re-exported within 6 months beginning on the date of importation or within any further period that may be approved by the Director-General; (*b*) that in the case of teaching aids and scientific equipment, the tools are especially designed for the maintenance, checking, calibration or repair; and (*c*) that the tax is payable if the goods are sold, disposed of or transferred locally.	Inward Permit
28.	Importer	Temporary import of live animals	(*a*) That the live animals are re-exported within 6 months beginning on the date of importation or within any further period that may be approved by the Director-General; (*b*) that the live animals are imported for dressage, training or breeding purposes or veterinary treatment or for grazing purposes; and (*c*) that the tax is payable if the live animals are sold, disposed of or transferred locally.	Inward Permit

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
29.	Importer	Temporary import of motor vehicles	(*a*) That the motor vehicles are imported for purposes of demonstration, training or racing in Singapore; (*b*) that the motor vehicles are not used on any road within the meaning of the Road Traffic Act 1961; and (*c*) that the tax is payable if they are sold or transferred to a person or organisation not entitled to such relief.	Inward Permit
30.	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 1961; (*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;	—

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
			(*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: (i) a document stating that the motor vehicle is to undergo the applicable inspection at the time and place specified in the document; (ii) a document stating that the motor vehicle had undergone the applicable inspection at the time and place specified in the document.	
31.	Importer	Medical supplies and stores for disaster relief	That the goods are imported as relief goods for distribution overseas.	Inward Permit

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
32.	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; (*b*) that the goods be re-exported within 6 months beginning on the date of importation or entry through a customs checkpoint or within any further period that may be approved by the Director-General; and (*c*) that the tax is payable if the goods are sold, disposed of or transferred locally.	Inward Permit
33.	An individual who is neither a citizen of Singapore nor a permanent resident in Singapore	Motor vehicle for temporary use	(*a*) That the motor vehicle is exported within 6 months beginning on the date of importation; (*b*) that the individual must not be allowed to import more than one motor vehicle; and (*c*) that in the event of disposal in Singapore, the tax is to be levied and paid on the motor vehicle at the value determined at the time of first importation.	Inward Permit

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
34.	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 (*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 any further period that may be approved by the Director-General; and (*c*) that the tax is payable if the goods are sold, disposed of or transferred locally.	ATA Carnet or Inward Permit

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
35.	Importer	Temporary import of — (i) horses; (ii) private or recreational boats or aircraft; and (iii) vehicles, motorised or otherwise	(*a*) That the goods are imported only for the purpose of sports, racing or other similar event; (*b*) that the goods are to be re-exported immediately after the event; and (*c*) that the tax is payable if the goods are sold, disposed of or transferred locally.	Inward Permit
36.	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 Singapore as soon as possible; and (*d*) that the tax is payable if the boat is sold, disposed of or transferred locally.	—
37.	Importer	Re-importation of — (i) horses; (ii) private or recreational boats or aircraft; and (iii) vehicles, motorised or otherwise	(*a*) That the goods are temporarily exported for the purpose of sports, racing or other similar event; and (*b*) that the exported goods are to be re-imported immediately after the event.	Relief Certificate

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
38.	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 the Director-General has in his or her 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 or excise duty payable does not exceed $20 and which is waived under section 11 of the Customs Act 1960.	—
39.	Importer	All goods the supply of which is chargeable to tax under section 8(1A) of the Act and imported by post or by air	(*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.	—
40.	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.	—

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
41.	Importer	Import of — (i) Bona fide trade samples, specimens for analysis or test, and gifts, excluding intoxicating liquors and tobacco, of a total 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	(*a*) That the Director-General or any senior officer of customs authorised by the Director-General has in his or her 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 section 11 of the Customs Act 1960.	—
42.	A Ministry or Department of the Government of Singapore or an Organ of State of Singapore	All imported goods	(*a*) That the goods are directly imported by the Ministry or Department or Organ of State for its official use; and (*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.	Relief Certificate

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
43.	Importer	Temporary import of scientific and technical goods approved by the Director-General	(*a*) That the importer satisfies the senior officer of customs that the goods are technically sophisticated and are not readily available in Singapore; (*b*) that the goods are imported solely — (i) for the purpose of being shown or demonstrated to solicit 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 beginning on the date of importation or within any further period that 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	Inward permit

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
			(*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 does 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.	

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
44.	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; (*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;	

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
			(*d*) that the National Heritage Board must produce an inward permit for the loaned artworks and antiques in such form as the Director-General may determine; (*e*) that the National Heritage Board must keep records which are to 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 must — (i) re-export the loaned artworks and antiques; or (ii) return the loaned artworks and antiques to the owner in Singapore; and	Inward Permit

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
			(*h*) that the National Heritage Board must 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 or her 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 mentioned in sub-paragraph (iii).	

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
45.	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 beginning on the date of importation or within any further period that 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.	Inward Permit

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
46.	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	(*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 must 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 1960; (*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 must keep records, which are to 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.	Relief Certificate

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
47.	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 1 April 1994; (*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 while stored in ALPS.	Company Declaration
48.	Importer	All goods which are — (*a*) imported for the sole purpose of being inspected by any proper officer of customs at one or both of the following places: (i) an export inspection station; (ii) any other place directed by any proper officer of customs; (*b*) removed from the customs territory upon completion of the inspection; and (*c*) accounted for to the satisfaction of any proper officer of customs	—	—

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
49.	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

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
50.	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; (*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.	Relief Certificate
51.	Importer	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 the purpose of being exported for such intended use	(*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 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.	Relief Certificate

THE SCHEDULE — *continued*

(1)	*(2)*	*(3)*	*(4)*	*(5)*
No.	*Organisations or Persons*	*Type of Goods*	*Conditions*	*Type of Documents*
52.	Importer	All goods which — (*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-General in writing under section 52(1) of the Customs Act 1960; (*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	—	Outward Permit