

**GOODS AND SERVICES TAX ACT  
(CHAPTER 117A, SECTION 24 (4))****INTERNATIONAL ARRANGEMENTS RELIEF  
NOTIFICATION****ARRANGEMENT OF PARAGRAPHS**

## Paragraph

- 1.
2. Definitions
3. Relief granted at importation
4. Certificate to be produced  
The Schedule

---

[1st April 1994]

The Minister for Finance has determined that the organisations or persons, as the case may be, specified in the second column of the Schedule shall be granted relief from the payment of goods and services tax on the goods specified in the third column, subject to —

- (a) the conditions specified in the fourth column; and
- (b) any further condition as the Director-General may, with the approval of the Minister, impose in any particular case.

**Definitions**

- 2.** In this Notification, unless the context otherwise requires —

“civilian component” and “dependant” have the same meanings as in paragraph 2 (1) of the Customs (Duties) (Exemption) Order (Cap 70, O 5);

“customs control” has the same meaning as in section 3 (2) of the Customs Act (Cap. 70);

“Director-General” means the Director-General of Customs and Excise appointed under the Customs Act and includes any person referred to in section 4 (3) of that Act;

“proper officer of customs” has the same meaning as in section 3 of the Customs Act.

**Relief granted at importation**

**3.** 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 50 (1), 51 (1), 63 (1) or 82 (1) of the Customs Act (Cap. 70),

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

**Certificate to be produced**

**4.** Any certificate required by this Notification to be produced shall be produced to the proper officer of customs.

THE SCHEDULE

(1) No.	(2) <i>Organisations or Persons</i>	(3) <i>Type of Goods</i>	(4) <i>Conditions</i>
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.	<p>(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;</p> <p>(b) that the goods are for the personal or official use of the organisation or persons in column (2);</p> <p>(c) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of an official authorised by the Permanent Secretary, Ministry of Foreign Affairs, and in the case of petroleum removed from the premises licensed under the Petroleum Act (Chapter 229), the certificate shall be endorsed by the retailer or the petroleum company; and</p> <p>(d) that in the event of disposal to a non-entitled person, tax shall be levied and paid on the motor vehicle at the current value.</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons</i>	<i>Type of Goods</i>	<i>Conditions</i>
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.	<p>(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 from the date of import; and</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall direct.</p>
3.	Commonwealth Armed Forces serving in Singapore.	All military stores excluding intoxicating liquors and tobacco.	<p>(a) That the imported stores shall be marked in such manner, and in the case of petroleum removed from premises licensed under the Customs Act (Cap. 70) shall have added to it such colouring substance, as the Director-General may, from time to time, direct;</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall 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</p> <p>(c) that in the event of disposal to a non-entitled person, tax shall be levied and paid on the motor vehicle at the current value.</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons</i>	<i>Type of Goods</i>	<i>Conditions</i>
4.	Members of Commonwealth Armed Forces serving on full pay in Singapore.	(1) Tobacco.	<p>(a) If donated for the general benefit of members of the Forces; and</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of the Commanding Officer of the Unit.</p>
		(2) Beer.	<p>(a) That the beer shall be sold in bottles or other containers marked in such manner as the Director-General may, from time to time, direct; and</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall 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.</p>
5.	Officers and men serving in ships of the Commonwealth Navies in full commission.	Intoxicating liquors and tobacco.	<p>(a) Subject to the production of a certificate in such form as the Director-General shall direct signed by the Commanding Officer or the Executive Officer of the vessel not below the rank of Lieutenant in the Navy; and</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons</i>	<i>Type of Goods</i>	<i>Conditions</i>
			(b) specimen signatures of such officers shall be furnished to the Director-General and proof that the goods have been correctly delivered on board shall be furnished to the proper officer of customs.
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 shall 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 shall direct; (b) that in the event of disposal during his term of service in Singapore, he shall not be eligible for another tax-free motor vehicle; and (c) that in the event of disposal to a non-entitled person, tax shall be levied and paid on the motor vehicle at the current value.

THE SCHEDULE — *continued*

(1) No.	(2) <i>Organisations or Persons</i>	(3) <i>Type of Goods</i>	(4) <i>Conditions</i>
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.	<p>(a) That the goods are imported or released from customs control on account of members of the said Forces, civilian components or dependants;</p> <p>(b) that every bottle or other container for beer supplied shall be marked in such manner as the Director-General may, from time to time, direct;</p> <p>(c) that in the case of petroleum —</p> <p>(i) it shall have added to it such colouring substance as the Director-General may, from time to time, direct; and</p> <p>(ii) it shall be used solely in the official vehicles of NAAFI and the approved organisation;</p> <p>(d) subject to the production of a certificate in such form as the Director-General shall direct signed by a responsible officer of NAAFI or the approved organisation; and</p> <p>(e) that in the event of disposal to a non-entitled person, tax shall be levied and paid on the motor vehicle at the current value.</p>

[G.N. Nos. S 871/94; S 621/2000]