



Singapore Customs Media Release

After that overseas holiday and shopping spree... *Travellers reminded to declare taxable goods at Red Channel when they return from year-end vacation*

With the year-end school holidays beginning this week, many Singaporeans will be heading overseas for their family vacation. During their holidays, they may purchase goods such as apparel, accessories, handbags, electronic items, and food items in the cities they are visiting.

2 When they return to Singapore, travellers carrying goods with values exceeding their Goods and Services Tax (GST) relief and duty-free allowance are required to declare the goods at the Red Channel for the payment of tax. They should produce the invoices or receipts of their overseas purchases to facilitate the computation of taxes payable.

3 All goods brought into Singapore for local consumption are subject to GST of 7 per cent. To minimise inconvenience to travellers bringing a small amount of goods into Singapore for personal consumption, travellers (except for pass and permit holders, and crew members) are granted GST relief on goods they bring in up to the value shown in the table below. Such goods include new articles, souvenirs, gifts and food preparation which are for the traveller's personal use.

Table: GST Relief (based on the value of goods)

Period away from Singapore	Below 18 years old	18 years old and above
Less than 24 hours	No relief	S\$50
24 to less than 48 hours	S\$50	S\$150
48 hours or more	S\$100	S\$300

4 There is no duty-free concession on cigarettes and other tobacco products. All cigarettes, including those with the 'SDPC' (Singapore Duty Paid Cigarette) mark, and tobacco products are subject to duty and GST when brought in by travellers into Singapore.

Advisory from Singapore Customs

5 Arriving travellers and returning Singaporeans should familiarise themselves with Singapore's customs regulations (visit www.customs.gov.sg). It is the responsibility of travellers to make an accurate and complete declaration of the dutiable and taxable items in their possession. Compliance with these regulations will help travellers enjoy smooth customs clearance on their arrival in Singapore.

6 Failure to make a declaration is an offence under the Customs Act and the GST Act. Offenders may be prosecuted in court and fined up to \$10,000 and jailed for up to three years. The composition sum for out-of-court settlement for a first-time offender is \$200 per packet for cigarettes, and 10 times the amount of duty or GST for other items.

7 To avoid the hefty penalties, travellers are advised to consult Singapore Customs officers at the Tax Payment Office if they are unsure of the GST relief they are entitled to or their duty-free allowance. Members of the public can obtain more information by calling the Singapore Customs hotline on 6355-2000, or emailing customs_feedback@customs.gov.sg

ISSUED BY: SINGAPORE CUSTOMS

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KASTAM SINGAPURA

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