



SINGAPORE CUSTOMS 新加坡关税局 **KASTAM SINGAPURA** சிங்கப்பூர் சுங்கத்துறை

MEDIA RELEASE

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Travellers, remember to pay taxes on goods bought overseas in excess of GST relief

With the beginning of the June school holidays, many Singaporeans will be heading overseas for their vacation.

On their return to Singapore, travellers are reminded to declare their goods at the Customs Red Channel for payment of tax if the total value of their goods purchased overseas exceeds their Goods and Services Tax (GST) relief and duty-free allowance.

Travellers who spend more than 48 hours abroad will enjoy GST relief for goods valued up to S\$600. Those who are away from Singapore for less than 48 hours will receive GST relief for goods valued up to S\$150.

**Table: GST Relief for International Visitors and Returning Singapore residents
(Based on Value of Goods)**

| Time spent away from Singapore | Value of Goods Granted GST Relief |
|---------------------------------------|--|
| 48 hours or more | S\$600 |
| Less than 48 hours | S\$150 |

New items, souvenirs, gifts or food products meant for the traveller's personal use or consumption are subject to 7 per cent GST. Travellers are required to pay GST only on the value of their goods that exceeds their GST relief.

They should produce the invoices or receipts of their overseas purchases to facilitate the computation of tax payable. Payment can be made at the Singapore Customs' Tax Payment Office or at the self-service Tax Payment Kiosk at the checkpoints.

There is no GST relief for liquor, tobacco products, petroleum and goods imported for commercial purposes.

Duty-free concession is not applicable for 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 to Singapore.

Advisory from Singapore Customs

Arriving travellers and returning Singaporeans should familiarise themselves with Singapore's customs regulations (available online at 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.

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 S\$10,000 or 20 times the amount of duty and GST, whichever is higher and/or jailed for up to three years.

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 63552000, or emailing their queries to customs_feedback@customs.gov.sg.

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