



INLAND REVENUE
AUTHORITY
OF SINGAPORE



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Revision in GST Import Relief for Travellers with effect from 19 February 2019

Travellers are reminded to declare taxable goods when they arrive in Singapore.

The Goods and Services Tax (GST) import relief for travellers¹ will be tightened for travellers arriving in Singapore, starting from 12.00am on 19 February 2019. This was announced by the Minister for Finance in the Budget 2019 Statement.

Travellers who spend less than 48 hours outside Singapore will get GST relief for the first S\$100 (instead of S\$150 currently) of the value of goods. Travellers who spend at least 48 hours outside Singapore will get GST relief for the first S\$500 (instead of S\$600 currently) of the value of goods.

**Table: GST import relief for travellers arriving in Singapore, starting from
12.00am on 19 February 2019**

Time spent outside Singapore	Value of goods granted GST relief*
48 hours and above	S\$500
Less than 48 hours	S\$100

*GST is applicable on the value of goods in excess of the respective relief limits.

The revision in GST import relief limits is made to ensure that our tax system continues to remain resilient, amidst rising international travel.

¹ The relief is applicable to Singapore Citizens, Singapore Permanent Residents and tourists but is not applicable for crew members and holders of a work permit, employment pass, student's pass, dependant's pass, or long term pass issued by the Singapore Government.

The relief does not apply to intoxicating liquor and tobacco, as well as goods imported for commercial purposes.

GST is a tax on domestic consumption of goods and services supplied in and imported into Singapore. Hence, goods brought into Singapore are subject to GST. The GST import relief seeks to balance between collecting GST revenue and facilitating customs clearance at the borders.

On arrival in Singapore, travellers carrying goods with values exceeding their GST import relief are required to declare the goods and make payment for the required GST. They are advised to keep and produce the invoices or receipts of their purchases for computation and verification of the tax payable.

For convenience, an advance declaration and payment of GST can be made using the Customs@SG mobile app or web portal.

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.

Failure to declare or making an incorrect declaration constitutes an offence under the Customs Act and the GST Act. Upon conviction, the offender will be liable to a fine up to S\$10,000 or the equivalent of the amount of tax payable, whichever is greater, and/or imprisonment for up to 12 months. Any person found guilty of fraudulent evasion of GST will be liable to a fine up to 20 times the amount of tax evaded and/or imprisonment for up to 2 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 import relief they are entitled to. Members of the public can obtain more information by calling the Singapore Customs hotline on 6355-2000, or emailing customs_feedback@customs.gov.sg

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