

CUSTOMS & EXCISE DEPARTMENT



NOTICE TO TRAVELLERS

With effect from 25 Nov 98, the GST import exemption for travellers who bring in goods from overseas will be revised. Travellers, other than holders of a work permit, employment pass, student's pass, dependant's pass or long term pass, will be given GST relief on the following total value of new purchases, excluding liquors and tobacco:

- A Travellers away from Singapore for less than 24 hours:
- | | |
|---------------------------|-------------|
| 18 years of age and above | - \$50 |
| Below 18 years of age | - no relief |
- B Travellers away from Singapore for 24 hours or more but less than 48 hours:
- | | |
|---------------------------|---------|
| 18 years of age and above | - \$150 |
| Below 18 years of age | - \$ 50 |
- C Travellers away from Singapore for 48 hours or more:
- | | |
|---------------------------|---------|
| 18 years of age and above | - \$300 |
| Below 18 years of age | - \$100 |

2 Travellers will have to pay tax on the value of the goods in excess of the stated value. Travellers will also have to pay tax on goods brought in for commercial, business or trade purposes and on goods carried on behalf of other persons.