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# GOODS AND SERVICES TAX ACT

## (CHAPTER 117A, SECTIONS 24(1),(2) AND (3) AND 86(1))

### GOODS AND SERVICES TAX (IMPORTS RELIEF) ORDER

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G.N. No. S 104/1994

REVISED EDITION 2001

(15th September 2001)

[1st April 1994]

#### Citation

1. [This Order](#) may be cited as the [Goods and Services Tax \(Imports Relief\) Order](#).

#### Definitions

2. In this Order —  
“customs territory”, “dutiable goods”, “intoxicating liquor”, “proper officer of customs” and “senior officer of customs” have the same meanings as in the [Customs Act \(Cap. 70\)](#);

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

*[S 826/2010.wef 01/01/2011]*

#### Certificates to be produced

2. Any certificate or permit required by this Order to be produced shall be produced to the proper officer of customs at the time of customs clearance of the goods.

#### Relief granted

4. —(1) The organisations or persons, as the case may be, specified in the second column of [the Schedule](#) are hereby granted relief from the payment of goods and services tax on the importation of goods specified in the third column, subject to —

- (a) the conditions specified in the fourth column;
- (b) the submission of the document, certificate or permit specified in the fifth column in such form and manner as the Director-General may determine;
- (c) the furnishing of such security in such amount as the Director-General may require; and
- (d) any further condition as the Director-General may impose for the protection of the revenue.

(2) The Director-General may, if he considers expedient, waive the requirement for a document, certificate or permit to be submitted under sub-paragraph (1)(b).

## THE SCHEDULE

[Paragraph 4](#)

(1) <i>No.</i>	(2) <i>Organisations or Persons</i>	(3) <i>Type of Goods</i>	(4) <i>Conditions</i>	(5) <i>Type of Documents</i>
1.	Bona fide traveller including a person referred to in items 2 to 5.	Used articles and personal belongings in reasonable quantities.	<p>(a) That the used articles are his property and imported on his person or in his baggage in reasonable quantities for his personal use;</p> <p>(b) that if he imports in excess of the quantity of goods than is allowed by this relief, he shall pay tax on the excess; and</p> <p>(c) that the tax shall be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons.</p>	—
2.	Bona fide traveller other than a person who is the holder of a work permit, employment pass, student's pass, dependant's pass or long term pass.	<p>New articles, souvenirs, gifts and food preparations, excluding intoxicating liquors and tobacco, to a total value —</p> <p>(i) not exceeding \$300 if he is of or above the age of 18 years; or</p>	<p>(a) That the goods are his property and imported on his person or in his baggage for his personal use or consumption;</p> <p>(b) that if he imports in excess of the quantity or a greater value of any goods than is allowed by</p>	—

			<p>this relief, he shall pay tax on the excess;</p> <p>(c) that the tax shall be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons; and</p> <p>(d) that he shall satisfy the proper officer of customs that he has spent not less than 48 hours outside Singapore immediately before his arrival.</p>	
	(ii) not exceeding \$100 if he is below the age of 18 years.			
3	Bona fide traveller other than a person who is the holder of a work permit, employment pass, student's pass, dependant's pass or long term pass.	New articles, souvenirs, gifts and food preparations, excluding intoxicating liquors and tobacco, to a total value —	(a) That the goods are his property and imported on his person or in his baggage for his personal use or consumption;	—
	(i) not exceeding \$150 if he is of or above the age of 18 years; or		(b) that if he imports in excess of the quantity or a greater value of any goods than is allowed by this relief, he shall pay tax on the excess;	
	(ii) not exceeding \$50 if he is below the age of 18 years.		(c) that the tax shall be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons; and	
			(d) that he shall satisfy the proper officer of customs that he has spent	

more than 24 hours but less than 48 hours outside Singapore immediately before his arrival.

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| 4. | Bona fide traveller other than a person who is the holder of a work permit, employment pass, student's pass, dependant's pass or long term pass. | New articles, souvenirs, gifts and food preparations, excluding intoxicating liquors and tobacco, to a total value not exceeding \$50 if he is of or above the age of 18 years. | (a) That the goods are his property and imported on his person or in his baggage for his personal use or consumption;                            | — |
|    |  |   | (b) that if he imports in excess of the quantity or a greater value of any goods than is allowed by this relief, he shall pay tax on the excess; |   |
|    |  |   | (c) that the tax shall be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons; and |   |
|    |  |   | (d) that he shall satisfy the proper officer of customs that he has spent less than 24 hours outside Singapore immediately before his arrival.   |   |
| 5. | Bona fide traveller who is a travel writer or member of a foreign press.   | Portable goods and equipment.   | That the portable goods and equipment are imported by a foreign press or travel writer for the regular and private                               | — |

			use of the person while in Singapore and intended to be re-exported.	
6.	Bona fide traveller other than a traveller below 18 years of age or arriving from Malaysia.	Wine, spirits or beer of the following quantities:  (1) a quantity of wine, spirits or beer not exceeding one litre each;  (2) a quantity of wine and beer not exceeding 2 litres and one litre, respectively; or  (3) a quantity of beer and wine not exceeding 2 litres and one litre, respectively.	(a) That the liquors are for his personal consumption and that if the quantity in his possession inclusive of those purchased from a duty-free shop licensed under Customs Act (Cap. 70) exceeds the applicable quantity allowed in column (3), he shall pay tax on the excess;  (b) that the goods must not be of a category the import of which is absolutely prohibited under <a href="#">section 38 of the Customs Act</a> ; and  (c) that he shall satisfy the proper officer of customs that he has spent not less than 48 hours outside Singapore immediately before his arrival.	—
7.	Bona fide crew member.	Spirits not exceeding one quarter litre and table wines or beer not exceeding one litre each.	(a) That the liquors are for his personal consumption and that if he imports a greater quantity than is allowed, he shall pay tax on the	—

excess;

(b) that the liquors must not be of a category the import of which is absolutely prohibited under [section 38 of the Customs Act \(Cap. 70\)](#); and

(c) that he has spent not less than 48 hours outside Singapore immediately before his arrival.

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| 8. | Bona fide crew member.                      | Used articles and personal belongings in reasonable quantities. | (a) That the used articles are imported on his person or in his baggage in reasonable quantities for his personal use;<br><br>(b) that if he imports in excess of the quantity of goods than is allowed by this relief, he shall pay tax on the excess; and<br><br>(c) that the tax shall be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons. | —                   |
| 9. | Person transferring residence to Singapore. | Used household articles and personal effects.                   | (a) That such person satisfies the proper officer of customs that —<br><br>(i) he is changing his place of residence from outside Singapore;<br><br>(ii) he is the owner  | Relief Certificate. |

			of the articles and effects imported; and	
			(iii) the articles and effects have been in his possession and use for a period of not less than 3 months;	
			(b) that the articles and effects are imported within 6 months of his first arrival in Singapore; and	
			(c) that such person gives an undertaking not to dispose of the articles and effects within 3 months from the date of importation of such articles and effects.	
10.	Singapore foreign service official returning from posting in overseas missions.	One second-hand motor vehicle.	(a) That the motor vehicle imported must be re-exported within 6 months from the date of importation; and  (b) that the official submits a written undertaking to the Director-General that in the event of failure to comply with condition (a), he would pay the tax, on demand, to the Director-General.	Inward Permit.
11.	Importer or person in charge of any motor vessel, motor vehicle, railway locomotive, self-propelled railcar or aircraft.	Petroleum in the fuel tank.	(a) That the petroleum imported is for use in propelling the arriving motor vessel, motor vehicle, railway locomotive, self-	—

propelled railcar or aircraft and does not exceed an amount equal to the capacity of the fuel tank normally fitted to that model of conveyance by the manufacturer; and

(b) that where the petroleum is removed from the fuel tank other than in the course of propelling the said conveyance, such petroleum removed shall be liable to payment of tax.

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| 12. | Importer or person in charge of aircraft, ship, motor vehicle, railway locomotive or self-propelled railcar. | Aircraft, ship, motor vehicle, railway locomotive or self-propelled railcar engaged in the international transportation of passengers or cargo or both. | (a) It is intended that the arriving aircraft, ship, motor vehicle, railway locomotive or self-propelled railcar is to leave Singapore as soon as possible; and<br><br>(b) that the tax is payable if the conveyance is sold, disposed of or transferred locally.   | —                   |
| 13. | Importer or person in charge of aircraft or ship.  | Aircraft or ship as defined in section 21(4)(a) of the <a href="#">Act</a> .  | (a) That the importer satisfies the senior officer of customs that the imported aircraft or ship is an aircraft or a ship as defined in section 21(4)(a) of the <a href="#">Act</a> ; and<br><br>(b) that the tax is payable if the aircraft or ship ceases to be an aircraft or a ship as defined in section | Relief Certificate. |

21(4)(a) of the [Act](#).

14.	Importer or person in charge of any conveyance.	Temporary import of conveyance for private use.	(a) That the conveyance imported is for the temporary and exclusive use of the person in charge;  (b) that it is intended that the conveyance is to leave Singapore as soon as possible; and  (c) that the tax is payable if the conveyance is sold, disposed of or transferred locally.	Carnet De Passage En Douane or Inward Permit.
15.	Importer.	Freight containers, pallets and packings.	(a) That the packings are used, or to be used, as external or internal coverings for goods or as holders on which goods are, or are to be rolled, wound or attached;  (b) that the freight containers, pallets and packings are intended to be re-exported as soon as possible; and  (c) that the tax is payable if the freight containers, pallets and packings are sold, disposed of or transferred locally.	Relief Certificate.
16.	Importer.	Goods manufactured, assembled or produced in Singapore and which have been exported and are subsequently re-imported.	(a) That the importer satisfies the senior officer of customs that the goods were manufactured, assembled or produced in Singapore;	Inward Permit.

(b) that the goods have not undergone any processing or manipulation outside Singapore since their exportation; and

(c) that in the case of re-import by a non-taxable person, the tax had been paid previously and has not been refunded.

17. Importer.

Re-importation of goods temporarily exported for repair.

(a) That the exportation and re-importation of the goods be registered by the proper officer of customs at the time of export and re-import;

(b) that the goods are identified to the satisfaction of the proper officer of customs;

(c) that the goods are to be re-imported within 3 months from the date of exportation or within such further period as may be approved by Director-General;

(d) a certificate is produced from the repairer to the effect that new parts have or have not been added, as the case may be;

(e) where new parts have been added, the relief hereby granted shall be applicable only to the remaining original parts of the article

Inward Permit.

re-imported and shall be contingent on the repairer certifying the details and values of the individual new parts added and upon payment of the tax in respect of such added parts, except that the relief hereby granted shall also apply to the new parts added if the repair has been carried out for no charge by the repairer on goods covered by a warranty or guarantee agreement; and

(f) that in the case of re-import by a non-taxable person, the tax had been paid previously and has not been refunded.

18.	Importer.	Re-importation of bona fide trade samples temporarily exported.	(a) That the exportation and re-importation of the goods be registered by the proper officer of customs at the time of export and re-import;  (b) that the goods are identified to the satisfaction of the proper officer of customs;  (c) that the goods are exported for the sole purpose of soliciting trade;  (d) that the goods have not undergone any processing or manipulation outside Singapore since	Inward Permit.
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their exportation;

(e) that the goods are to be re-imported within 3 months from the date of exportation or within such further period as may be approved by the Director-General; and

(f) that in the case of re-import by a non-taxable person, the tax had been paid previously and has not been refunded.

19.	Importer.	Re-importation of goods which have been supplied in or imported into Singapore before their export.	(a) That the exportation and re-importation of the goods be registered by the proper officer of customs at the time of export and re-import;  (b) that the goods are identified to the satisfaction of the proper officer of customs; and  (c) that in the case of re-import by a non-taxable person, the tax had been paid previously and has not been refunded.	Inward Permit.
20.	Importer.	(1) Re-importation of motor vehicle registered in Singapore.	(a) That the exportation and re-importation of the motor vehicle be registered by the proper officer of customs at the time of exportation and re-importation;  (b) that the importer satisfies the senior	Relief Certificate.

officer of customs that there is no change in ownership of such vehicle while it is outside Singapore;

(c) that in the case of re-importation by a non-taxable person, the tax had been paid previously and has not been refunded;

(d) where new parts have been added, the relief hereby granted shall be applicable only to the remaining original parts of the motor vehicle re-imported and shall be contingent on the repairer certifying the details and values of the individual new parts added and upon payment of the tax in respect of such added parts; and

(e) that in the case of any motor vehicle registered in Singapore after 1st April 1994, the tax must have been paid previously.

(2) Re-importation of motor vehicle that has not been registered in Singapore.

(a) That the exportation and re-importation of the motor vehicle be registered by the proper officer of customs at the time of exportation and re-importation;

(b) that the importer satisfies the senior officer of customs that there is no change in ownership

Relief Certificate.

of such vehicle while it is outside Singapore;

(c) that in the case of re-importation by a non-taxable person, the tax had been paid previously and has not been refunded;

(d) where new parts have been added, the relief hereby granted shall be applicable only to the remaining original parts of the motor vehicle re-imported and shall be contingent on the repairer certifying the details and values of the individual new parts added and upon payment of the tax in respect of such added parts; and

(e) that tax chargeable on the previous importation must have been paid, unless the previous importation occurred before 1st April 1994.

21.	Importer.	Temporary import of goods for repairs, modification or treatment and subsequently re-exported as well as spare parts imported for use in goods to be repaired, modified or treated and such goods to be subsequently	(a) That the goods are re-exported within 3 months from the date of importation or within such further period as may be approved by the Director-General;	Inward Permit.
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exported.

(b) that the importation and re-exportation of the goods be registered by the proper officer of customs at the time of import and re-export;

(c) that the goods are identified to the satisfaction of the proper officer of customs; and

(d) that the tax is payable if the goods are sold, disposed of or transferred locally.

22. Importer.

Temporary import of professional equipment including spare parts therefor.

(a) That the goods are re-exported within 3 months from the date of importation or within such further period as may be approved by the Director-General;

(b) that the goods are owned by a person belonging in a country outside Singapore;

(c) that the goods are imported by a person established outside Singapore to enable him to perform a particular job or work;

(d) that the goods are to be used exclusively by the person importing it, or under his supervision; and

(e) that the tax is payable if the goods

Inward Permit.

			are sold, disposed of or transferred locally.	
23.	Importer.	Temporary import of teaching aids and scientific equipment including spare parts therefor.	<p>(a) That the goods are re-exported within 3 months from the date of importation or within such further period as may be approved by the Director-General;</p> <p>(b) that in the case of teaching aids and scientific equipment, the tools are especially designed for the maintenance, checking, calibration or repair; and</p> <p>(c) that the tax is payable if the goods are sold, disposed of or transferred locally.</p>	Inward Permit.
24.	Importer.	Temporary import of live animals.	<p>(a) That the live animals are re-exported within 3 months from the date of importation or within such further period as may be approved by the Director-General;</p> <p>(b) that the live animals are imported for dressage, training or breeding purposes or veterinary treatment or for grazing purposes; and</p> <p>(c) that the tax is payable if the live animals are sold, disposed of or transferred locally.</p>	Inward Permit.

25.	Importer.	Temporary import of motor vehicles.	<p>(a) That the motor vehicles are imported for purposes of demonstration, training or racing in Singapore;</p> <p>(b) that they are not used on any road within the meaning of the <a href="#">Road Traffic Act (Cap. 276)</a>; and</p> <p>(c) that the tax is payable if they are sold or transferred to a person or organisation not entitled to such relief.</p>	Inward Permit.
26.	Importer.	Medical supplies and stores for disaster relief.	That the goods are imported as relief goods for distribution overseas.	Inward Permit.
27.	Importer.	Stage effects, equipment and paraphernalia and live animals required for performances.	<p>(a) That the person or organiser satisfies a senior officer of customs that the goods are imported for use in connection with performances;</p> <p>(b) that the goods be re-exported within 3 months from the date of importation or entry through a customs checkpoint or within such further period as may be approved by the Director-General; and</p> <p>(c) that the tax is payable if the goods are sold, disposed of or transferred</p>	Inward Permit.

locally.

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| 28. | An individual who is neither a citizen of Singapore nor a permanent resident in Singapore. | Motor vehicle for temporary use.  | (a) That the motor vehicle is exported within 3 months from the date of approval;<br><br>(b) that the individual shall not be allowed to import more than one motor vehicle; and<br><br>(c) that in the event of disposal in Singapore, the tax shall be levied and paid on the motor vehicle at the value determined at the time of first importation.   | Inward Permit.               |
| 29. | Importer.  | All goods excluding intoxicating liquors and tobacco temporarily imported for display or use at exhibitions, fairs or other similar events. | (a) The importer must produce an ATA Carnet issued by an overseas organisation recognised by the Director-General in accordance with any international convention, agreement or arrangement which the Singapore Government is a contracting party and the imported goods are to be re-exported within the validity period of the Carnet; or<br><br>(b) the importer must produce an inward permit in such form as the Director-General may determine and the imported goods are to be re-exported | ATA Carnet or Inward Permit. |

within 3 months from the date of importation or within such further period as may be approved by the Director-General; and

(c) that the tax is payable if the goods are sold, disposed of or transferred locally.

30.	Importer.	Temporary import of —  (i) horses;  (ii) private or recreational boats or aircraft; and  (iii) vehicles, motorised or otherwise.	(a) That the goods are imported only for the purpose of sports, racing or other similar event;  (b) that the goods are to be re-exported immediately after the event; and  (c) that the tax is payable if the goods are sold, disposed of or transferred locally.	Inward Permit.
31.	Importer.	Re-importation of —  (i) horses;  (ii) private or recreational boats or aircraft; and  (iii) vehicles, motorised or	(a) That the goods are temporarily exported for the purpose of sports, racing or other similar event; and  (b) that the exported goods are to be re-imported immediately after the event.	Relief Certificate.

otherwise.

32. Importer. All goods, (a) That the —  
excluding Director-General or  
intoxicating liquors any senior officer of  
and tobacco, customs authorised  
imported by post by him has in his  
or by air to a total discretion granted  
value not relief to the importer  
exceeding \$400. from the payment of  
the tax under this  
Order; and  
  
(b) that where the  
goods are subject to  
customs or excise  
duty, the customs or  
excise duty payable  
does not exceed \$20  
and which is waived  
under  
[paragraph 2\(2\) of  
the Customs  
\(Duties\) Order](#) (Cap.  
70, O 4).
33. Importer. Import of — (a) That the —  
  
(i) Bona fide trade (b) that where the  
samples, goods are subject to  
specimens for customs or excise  
analysis or test, duty, the customs  
and gifts, and excise duty  
excluding payable does not  
intoxicating liquors exceed \$20 and  
and tobacco, of a which is waived  
total value not under  
exceeding \$400; [paragraph 2\(2\) of  
the Customs  
\(Duties\) Order](#) (Cap.  
70, O 4).
- (ii) commercial, (ii) commercial,  
shipping and shipping and

airline documents, personal documents, press photographs and negatives, news write-ups and news clippings, news films and news transcription tapes and other similar documents or items;

(iii) human corpses, human remains, human bones or cremated ashes; and

(iv) human organs and tissues intended for transplant.

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| 34. | A Ministry or Department of the Government of Singapore or an Organ of State of Singapore. | All imported goods.  | <p>(a) That the goods are directly imported by the Ministry or Department or Organ of State for its official use; and</p> <p>(b) that the application for the certificate is to be signed by an official authorised in writing by the Permanent Secretary of the Ministry or Head of Department or Organ of State.</p> | Relief Certificate. |
| 35. | Importer.  | Temporary import of scientific and technical goods approved by the Director-General. | <p>(a) That the importer satisfies the senior officer of customs that the goods are technically sophisticated and are not readily available in Singapore;</p> <p>(b) that the goods are imported solely —</p>  | Inward permit.      |

(i) for the purpose of being shown or demonstrated to solicit orders for such goods; or

(ii) to be used to carry out tests, experiments or demonstrations;

(c) that the goods are re-exported within 3 months from the date of importation or within such further period as may be approved by the Director-General;

(d) that the importation and re-exportation of the goods be registered by the proper officer of customs at the time of import and re-export;

(e) that the goods are identified to the satisfaction of the proper officer of customs; and

(f) that the tax is payable if —

(i) the goods are sold, disposed of or transferred locally;

(ii) the goods are used for any gainful activity, except that a charge made for conducting the test, experiment or demonstration shall not invalidate the relief;

(iii) the goods have been imported with a view to modification or improvement; or

- (iv) the goods are intended to be used for destruction, or it is known that as a result of the test they will not be worth re-exporting.
36. National Heritage Board and owner. Artworks and antiques imported by the National Heritage Board on loan from the owner for display or exhibition.
- (a) That the National Heritage Board satisfies the senior officer of customs that the owner of the loaned artworks and antiques has applied for, but has not yet been granted, permanent residence in Singapore;
- (b) that the loaned artworks and antiques are valued at not less than \$2 million;
- (c) that the period of loan to the National Heritage Board is at least —
- (i) 5 years if the value of the loaned artworks and antiques is not less than \$4 million; or
- (ii) 10 years if the value of the loaned artworks and antiques is less than \$4 million;
- (d) that the National Heritage Board shall produce an inward permit for the loaned artworks and antiques in such form as the Director-General may determine; Inward Permit.
- (e) that the National Heritage Board shall keep records which

shall be open to inspection by a proper officer of customs, showing details and movements of the loaned artworks and antiques during the period of loan;

(f) that the tax is payable if the loaned artworks and antiques are sold, disposed of or transferred locally;

(g) that at the end of the period of loan, the National Heritage Board shall —

(i) re-export the loaned artworks and antiques; or

(ii) return the loaned artworks and antiques to the owner in Singapore; and

(h) that the National Heritage Board shall not return the loaned artworks and antiques to the owner in Singapore unless the owner —

(i) is, at the time of the return of the loaned artworks and antiques, a permanent resident or a citizen of Singapore;

(ii) has transferred his residence to Singapore during the period of the loan and continues to be resident in Singapore at the end of the period of the

			loan;	
			(iii) has been granted a relief certificate in respect of the payment of goods and services tax on those loaned artworks and antiques; and	Relief certificate.
			(iv) gives an undertaking not to dispose of the loaned artworks and antiques within 3 months from the grant of the relief certificate referred to in sub-paragraph (iii).	
37.	Importer.	Temporary import of equipment, apparel and accessories required for conducting international conferences, conventions and ceremonies, or other similar events.	(a) That the goods are re-exported within 3 months from the date of importation or within such further period as may be approved by the Director-General;  (b) that the importer satisfies the senior officer of customs that the goods are imported for conducting international conferences, conventions and ceremonies, or other similar events; and  (c) that the tax is payable if the goods are sold, disposed of or transferred locally.	Inward Permit.
38.	Exhibitor.	Wine	not	(a) That the wine is Relief

exceeding 2.25 litres per label per day, where the wine is contained in any number of bottles or other receptacles, or any combination thereof.

used for the purpose of wine sampling by representatives of businesses at a wine exhibition or conference event approved by the Director-General and if the quantity imported exceeds the quantity allowed in column (3), the exhibitor shall pay tax on the excess;

Certificate.

(b) that the sampling of the wine is conducted within a venue approved by the Director-General;

(c) that the wine must not be of a category the import of which is absolutely prohibited under [section 38 of the Customs Act](#) (Cap. 70);

(d) that where any of the wine in any of the bottles or other receptacles is sold, disposed of or transferred locally, or used for any purpose other than that intended in paragraph (a), the tax is payable in respect of all the wine originally contained in that bottle or other receptacle, as the case may be; and

(e) that the exhibitor shall keep records, which shall be open for inspection by an officer of customs, showing details of

39. Approved operator under the Company Declaration Scheme administered by Singapore Customs in the Airport Logistics Park of Singapore (ALPS), and owner.

Any goods brought from the customs territory into ALPS for storage and re-imported into the customs territory from ALPS, other than dutiable goods and goods for which a permit, licence or any form of approval or sanction is required under any written law for its import into, export from or transshipment in Singapore.

all of the wine taken into the approved venue of the approved wine exhibition or conference event and the manner of its use and disposal.

(a) That tax on the previous importation must have been paid or accounted for, unless the previous importation occurred before 1st April 1994;

Company Declaration.

(b) that, in the case of goods manufactured, assembled or produced in the customs territory before being brought into ALPS, the approved operator satisfies the senior officer of customs that the goods are locally manufactured, assembled or produced; and

(c) that the approved operator satisfies the senior officer of customs that there is no change in ownership of the goods whilst stored in ALPS.

*[S 826/2010 wef 01/01/2011]  
[G.N. Nos. S 104/94; S249/94; S322/94; S202/98; S572/98; S 169/2000; S620/2000]*