



Circular No: 04/2016
16 Mar 2016

To Traders and Declaring Agents

Dear Sir/Madam

ADVISORY: GST RELIEF ON IMPORTATION OF GOODS, EXCLUDING INTOXICATING LIQUORS AND TOBACCO, BY AIR

Singapore Customs has observed instances of importation of goods by air that are destined for the same importer in Singapore but are split into multiple shipments for the purpose of claiming relief from Goods and Services Tax (GST).

2 GST relief is granted on goods imported by air, excluding intoxicating liquors and tobacco, to a total value [on a cost, insurance and freight (CIF) basis] not exceeding S\$400.

3 To determine the eligibility of GST relief on goods imported by air, you should take note of the following:

- a) To determine the total CIF value, all goods consigned to the same importer and arriving in Singapore on the same flight are treated as a whole, even if the goods are covered by different freight documents; and
- b) The importer is the party indicated as the “consignee” in the freight documents e.g. House Airway Bill (HAWB), consignment note. In situations where end buyers are named as the “consignees” in different consignment notes and the courier company or freight forwarder is named as the “consignee” in the HAWB, each of the end buyers will be considered as an importer.

4 The permit requirements for all goods, excluding intoxicating liquors and tobacco, imported by air are shown in Table 1. For the clearance of goods, please present the goods, printed copy of the customs permit (if required), and supporting documents such as invoice, packing list and Air Waybill, to the checkpoint officers at the entry points for verification.

Table 1: Permit Requirements for Goods, Excluding Intoxicating Liquors and Tobacco, Imported By Air

Total CIF Value (as determined per paragraph 3 of this Circular)	Eligibility for GST Relief	Are any goods subject to import control by any Competent Authorities?	Permit Requirement
Less than or equal to S\$400	Eligible	No	No permit is required.
Less than or equal to S\$400	Eligible	Yes	In-Non-Payment (GST Relief) permit is required for the goods subject to import control, with the necessary approval from the relevant Competent Authorities. The "Place of Receipt Code" field of the permit application should be declared as "RELIEF".
More than S\$400	Not eligible	No	In-Payment (GST) permit is required.
More than S\$400	Not eligible	Yes	In-Payment (GST) permit is required, with the necessary approval from the relevant Competent Authorities.

5 We would like to remind you that it is the responsibility of the importer and his/her appointed declaring agent to ensure the accuracy and completeness of the information declared. The failure to make a declaration and the submission of an incorrect declaration (of value, quantity, etc.) are offences and a person guilty of failing to make a declaration or making an incorrect declaration under the Customs Act is liable on conviction to a fine of up to \$10,000 or the equivalent amount of duty and GST payable, whichever is higher, and/or imprisonment for up to 12 months.

6 For more information, please contact Singapore Customs Call Centre at +65 6355 2000.

Yours faithfully

Ivy Chong
Head Procedures & Systems
for Director-General of Customs
Singapore Customs

(This is a computer-generated circular. No signature is required.)

We hope that this circular has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this circular at customs_documentation@customs.gov.sg.