



Singapore Customs Media Release

MORE GST RELIEF FOR TRAVELLERS BRINGING IN GOODS COME 1 APRIL 2012

Travellers are reminded to declare taxable goods at Customs Red Channel when they return to Singapore

With effect from Sunday (1 April 2012), international visitors and Singapore residents returning from overseas will enjoy more Goods and Services Tax (GST) relief.

2 Those who spend more than 48 hours abroad will get GST relief for goods valued up to S\$600, double the current S\$300. If they are away from Singapore for less than 48 hours, they will get GST relief for goods valued up to S\$150.

TABLE: GST RELIEF FOR INTERNATIONAL VISITORS AND RETURNING SINGAPORE RESIDENTS (FROM 1 APRIL 2012)

Time spent outside Singapore	Value of Goods
48 hours and above	S\$600
Less than 48 hours	S\$150

3 The GST relief is revised upwards to keep pace with rising expenditures. The revision also brings the relief amounts closer to international norms. The new GST relief will apply to all travellers, including children, except pass/permit holders and crew members.

4 Currently, the GST relief depends on the traveller's age, in addition to the time he spends outside Singapore. The age criterion will be removed from 1 April 2012.

5 All goods brought into Singapore for local use or consumption are subject to GST of 7 per cent. To minimise inconvenience to travellers bringing a small amount of goods into Singapore for personal use or consumption, they are granted GST relief based on the value of goods they bring in.

6 Such goods include new articles, souvenirs, gifts or food items meant for the traveller's personal use or consumption. The GST relief does not apply to liquor, tobacco products, petroleum and goods imported for commercial purposes.

7 On arrival in Singapore, travellers carrying goods with values exceeding their GST relief and duty-free allowance are required to declare the goods at the Customs Red Channel for the payment of tax. They should produce the invoices or receipts of their overseas purchases to facilitate the computation of tax payable. GST will be levied on the amount exceeding the value of the goods eligible for GST relief.

8 There is no duty-free concession on 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 into Singapore.

9 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.

10 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 \$10,000 and jailed for up to three years. The composition sum for out-of-court settlement for a first-time offender is \$200 per packet for cigarettes, and 10 times the amount of duty or GST for other items.

11 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 6355-2000, or emailing customs_feedback@customs.gov.sg

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