



SINGAPORE CUSTOMS 新加坡关税局 **KASTAM SINGAPURA** சிங்கப்பூர் சுங்கத்துறை

MEDIA RELEASE

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Remember to pay GST for overseas holiday shopping

Holidays are the perfect time to relax, indulge in food and shop till you drop.

However, you may wish to know that all goods brought into Singapore – including new items, souvenirs, gifts or food products – are subject to 7 per cent Goods and Services Tax (GST).

Travellers who are away from Singapore for 48 hours or more can enjoy GST relief for goods bought overseas valued up to S\$600. Those who are away from Singapore for less than 48 hours will receive GST relief for goods valued up to S\$150.

Travellers are required to pay GST only on the value of goods that exceeds their GST relief. They should declare and pay the GST for their goods at the Customs Tax Payment Office or Self Service Tax Payment Kiosk at the checkpoints.

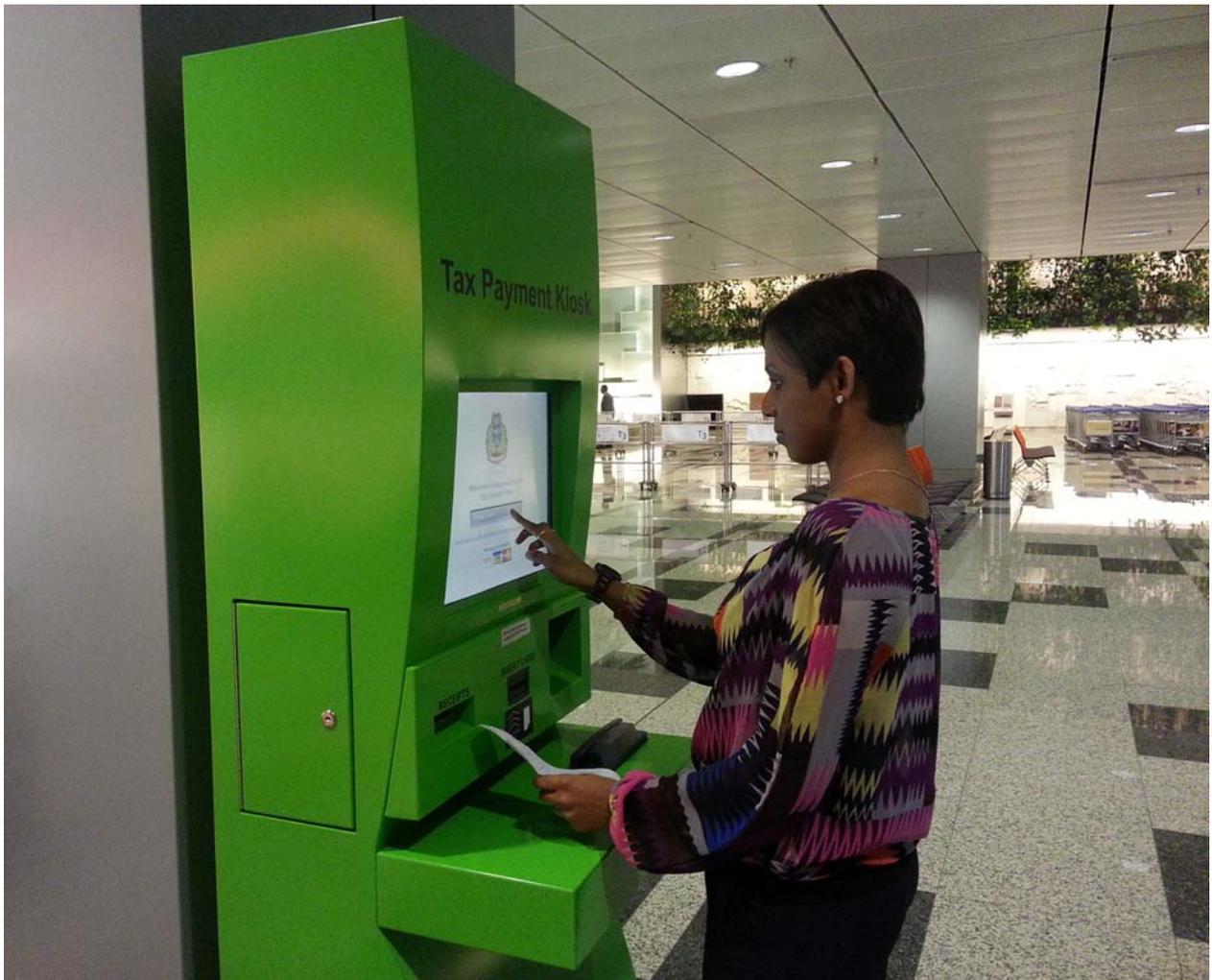
There is no GST relief for liquor, tobacco products, petroleum, and goods imported for commercial purposes.

There is no duty-free concession for cigarettes and other tobacco products. All cigarettes, including those with the 'SDPC' mark, and tobacco products are subject to duty and GST when brought into Singapore.

Example:

Janice went on a four-day holiday trip to Hong Kong. She bought the following items for personal use and as gifts for her family members:

Item	Quantity	Value
Handbag	1	S\$600
Shoes	1 pair	S\$100
T-shirts	4 pieces	\$25 x 4 = S\$100
	Total	S\$800
	GST relief	S\$600
	Total value that is subject to GST	S\$200
	Total GST payable	S\$200 x 7% = S\$ 14



Payment can be made at the Singapore Customs' Tax Payment Office or at the self-service Tax Payment Kiosk at the checkpoints.

Advisory from Singapore Customs

Arriving travellers, which includes returning Singaporeans, should familiarise themselves with Singapore's customs regulations (available online at 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 make a declaration is an offence under the Customs Act and the GST Act. Offenders may be prosecuted in court and fined up to S\$10,000 or 20 times the amount of duty and GST, whichever is higher, and/or jailed for up to three 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 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 63552000, or emailing their queries to customs_feedback@customs.gov.sg.

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