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GOODS AND SERVICES TAX ACT 1993

GOODS AND SERVICES TAX
(IMPORTS RELIEF)
(AMENDMENT) ORDER 2026

In exercise of the powers conferred by section 24(1) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Goods and Services Tax (Imports Relief) (Amendment) Order 2026 and comes into operation on 2 November 2026.

Amendment of paragraph 2

2. In the Goods and Services Tax (Imports Relief) Order 1994, in paragraph 2 —

(*a*) renumber the paragraph as sub-paragraph (1) of that paragraph;

(*b*) in sub-paragraph (1), after the definition of "medicinal product", insert —

" "newly-acquired goods", in relation to a person who is resident in Singapore and returning from overseas travel, means any of the following:

(*a*) any goods that the person acquired —

(i) from any retail outlet situated at or near the person's point of departure from Singapore for overseas travel; or

(ii) using any online retail service, with the goods collected at or near the person's point of departure from Singapore for overseas travel,

the supply of which was zero-rated on the basis that the goods were for export upon the person's departure for overseas travel;

(*b*) any goods that the person acquired during the overseas travel;";

(*c*) in sub-paragraph (1), after the definition of "regulated clinical trial", insert —

"" "temporarily-imported goods", in relation to a person who is not resident in Singapore and is visiting Singapore, means any goods —

(*a*) that the person imports for use during the person's stay in Singapore; and

(*b*) that the person intends to export upon departure from Singapore;"; and

(*d*) after sub-paragraph (1), insert —

"(2) A person is "resident in Singapore" if the person is —

(*a*) a citizen of Singapore;

(*b*) a permanent resident of Singapore; or

(*c*) any specified person as defined in regulation 49(2) of the Goods and Services Tax (General) Regulations 1993,

and "not resident in Singapore" is to be construed accordingly.

(3) For the purposes of items 2 and 2B of the Schedule, the period spent by a person outside Singapore —

(*a*) begins on the day of the person's most recent departure from Singapore (calculated as a whole day); and

(*b*) ends on the day immediately before the day of the person's return to Singapore.".

Amendment of Schedule

3. In the Goods and Services Tax (Imports Relief) Order 1994, in the Schedule —

(*a*) replace items 1 and 2 with —

"

1.	Bona fide traveller including a person mentioned in items 2 and 4, who is resident in Singapore and returning from overseas travel.	All goods, excluding newly-acquired goods and intoxicating liquors and tobacco, in reasonable quantities.	(*a*) That the goods are the person's property and imported on the person or in the person's baggage in reasonable quantities for the person's personal use or consumption; (*b*) that if the person imports in excess of the quantity of goods than is allowed by this relief, the person must pay tax on the excess; (*c*) that the person satisfies the proper officer of customs that — (i) the goods are not imported for commercial, business or trade purposes; and (ii) the goods are not carried on behalf of other persons;	—

			(*d*) that the tax must be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons; and (*e*) that the person satisfies the proper officer of customs that the goods are not newly-acquired goods.	
2.	Bona fide traveller who is resident in Singapore and returning from overseas travel, other than a person who is the holder of a work permit, employment pass, student's pass, dependant's pass or long term pass.	Newly-acquired goods, excluding intoxicating liquors and tobacco, to a total value — (i) not exceeding $500 if the period spent by the person outside Singapore is 2 days or more; or (ii) not exceeding $100 if the period spent by the person outside Singapore is less than 2 days.	(*a*) That the goods are the person's property and imported on the person or in the person's baggage for the person's personal use or consumption; (*b*) that if the person imports goods in excess of the value allowed by this relief, the person must pay tax on the excess; (*c*) that the person satisfies the proper officer of customs that — (i) the goods are not imported for commercial, business or trade purposes; and (ii) the goods are not carried on behalf of other persons; (*d*) that the tax must be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons; and (*e*) that the person satisfies the proper officer of customs that the person has spent the relevant period outside Singapore.	—

2A.	Bona fide traveller including a person mentioned in items 2B, 3 and 5, who is not resident in Singapore and is visiting Singapore.	Temporarily-imported goods, excluding intoxicating liquors and tobacco, in reasonable quantities.	(*a*) That the goods are the person's property and imported on the person or in the person's baggage in reasonable quantities for the person's personal use or consumption; (*b*) that if the person imports in excess of the quantity of goods than is allowed by this relief, the person must pay tax on the excess; (*c*) that the person satisfies the proper officer of customs that — (i) the goods are not imported for commercial, business or trade purposes; and (ii) the goods are not carried on behalf of other persons; (*d*) that the tax must be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons; (*e*) that the person satisfies the proper officer of customs that the goods will be re-exported on the same day that the person leaves Singapore; and (*f*) that the goods are re-exported on the same day that the person leaves Singapore.	—

2B.	Bona fide traveller who is not resident in Singapore and is visiting Singapore.	Goods that are not temporarily-imported goods or intoxicating liquors and tobacco, to a total value — (i) not exceeding $500 if the period spent by the person outside Singapore is 2 days or more; or (ii) not exceeding $100 if the period spent by the person outside Singapore is less than 2 days.	(*a*) That the goods are the person's property and imported on the person or in the person's baggage for the person's personal use or consumption; (*b*) that if the person imports goods in excess of the value allowed by this relief, the person must pay tax on the excess; (*c*) that the person satisfies the proper officer of customs that — (i) the goods are not imported for commercial, business or trade purposes; and (ii) the goods are not carried on behalf of other persons; (*d*) that the tax must be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons; and (*e*) that the person satisfies the proper officer of customs that the person has spent the relevant period outside Singapore.	—

"; and

(*b*) replace item 8 with —

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8.	Bona fide crew member who is resident in Singapore and returning from overseas travel.	All goods, excluding newly-acquired goods and intoxicating liquors and tobacco, in reasonable quantities.	(*a*) That the goods are the person’s property and imported on the person or in the person’s baggage in reasonable quantities for the person’s personal use or consumption; (*b*) that if the person imports in excess of the quantity of goods than is allowed by this relief, the person must pay tax on the excess; (*c*) that the person satisfies the proper officer of customs that — (i) the goods are not imported for commercial, business or trade purposes; and (ii) the goods are not carried on behalf of other persons; (*d*) that the tax must be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons; and (*e*) that the person satisfies the proper officer of customs that the goods are not newly-acquired goods.	—

8A.	Bona fide crew member who is not resident in Singapore and is visiting Singapore.	Temporarily-imported goods, excluding intoxicating liquors and tobacco, in reasonable quantities.	(*a*) That the goods are the person's property and imported on the person or in the person's baggage in reasonable quantities for the person's personal use or consumption; (*b*) that if the person imports in excess of the quantity of goods than is allowed by this relief, the person must pay tax on the excess; (*c*) that the person satisfies the proper officer of customs that — (i) the goods are not imported for commercial, business or trade purposes; and (ii) the goods are not carried on behalf of other persons; (*d*) that the tax must be paid on goods imported for commercial, business or trade purposes and on goods carried on behalf of other persons; (*e*) that the person satisfies the proper officer of customs that the goods will be re-exported on the same day that the person leaves Singapore; and (*f*) that the goods are re-exported on the same day that the person leaves Singapore.	—

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Made on 25 October 2026.

NGIAM SIEW YING
Second Permanent Secretary,
Ministry of Finance,
Singapore.

[AG/LEGIS/SL/117A/2025/6]

(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act 1993).