



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

MEDIA RELEASE

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Attention year-end travellers, one more item to remember!

As the year-end school holiday begins, more Singaporeans will be travelling overseas for their family vacation. They may buy apparel, accessories, handbags, electronic items and other goods when they are overseas.

When they return to Singapore, travellers carrying goods with values exceeding their Goods and Services Tax (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. Travellers can pay their tax or duty at the Singapore Customs Tax Payment Office or at the self-service Tax Payment Kiosk at the checkpoints.

All goods brought into Singapore such as new articles, souvenirs, gifts or food items meant for the traveller's own use or consumption are subject to 7 per cent GST.

Travellers who spend more than 48 hours overseas will get GST relief for goods valued up to S\$600. Those who are away from Singapore for less than 48 hours will get GST relief for goods valued up to S\$150. GST will be levied on the amount exceeding the value of the goods eligible for GST relief.

**Table: GST Relief for International Visitors and Returning Singapore Residents
(Based on Value of Goods)**

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

The GST relief is not applicable for liquor, tobacco products, petroleum and goods imported for commercial purposes.

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.

Advisory from Singapore Customs

Arriving travellers and returning Singaporeans should familiarise themselves with Singapore's customs regulations (available 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 and jailed for up to three years. The composition sum for out-of-court settlement for a first-time offender is S\$200 per packet for cigarettes, and 10 times the amount of duty or GST for other items.

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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