

No.

GOODS AND SERVICES TAX ACT
(CHAPTER 117A)
GOODS AND SERVICES TAX (IMPORTS RELIEF)
(AMENDMENT) ORDER 2021

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

Citation and commencement

1. This Order is the Goods and Services Tax (Imports Relief) (Amendment) Order 2021 and comes into operation on [1 January 2022].

Amendment of Schedule

2. The Schedule to the Goods and Services Tax (Imports Relief) (Amendment) Order (O 3) is amended by inserting, immediately after item 32, the following items:

“32A.	Importer.	All goods the supply of which is chargeable to tax under section 8(1A) of the Act and imported by post or by air.	(a)	That the Director-General is notified of the import at or before the time of import; and	—
			(b)	that the notice is given by or on behalf of the importer, in the form and manner required by the Director-General.	
32B.	Importer.	All goods which are treated as distantly taxable goods under paragraph 4C	(a)	That the Director-General is notified of the import at or before the time of import; and	—”.

of the Seventh
Schedule to
the Act and the
supply of
which is
chargeable to
tax under
section 8(1A)
of the Act.

(b) that the notice is
given by or on
behalf of the
importer, in the
form and manner
required by the
Director-General.

Made on 2021.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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