



Circular No: 21/2023
23 Oct 2023

Traders and Declaring Agents

Dear Sir/Madam

ADVISORY: CLARIFICATIONS ON GST RELIEF ON IMPORTATION OF GOODS, EXCLUDING INTOXICATING LIQUORS AND TOBACCO, BY AIR

We refer to Circular No: 04/2016 regarding GST relief on the importation of goods, excluding intoxicating liquors and tobacco, by air.

2 GST relief is granted on goods imported by air, excluding intoxicating liquors and tobacco, to a total value [on a cost, insurance, and freight (CIF) basis] not exceeding S\$400. We would like to clarify the scenarios in establishing the CIF value to determine if the shipment is eligible for GST relief. Please refer to Table 1 below for the various scenarios where goods are consigned to the same importer and arriving in Singapore on the same flight.

Scenario		Total CIF value
1	Multiple HAWBs sent by the same consignor to the same consignee/importer on the same flight.	Sum of all the CIF values in the HAWBs sent by the same consignor.
2	Multiple HAWBs sent by different consignors to the same consignee/importer on the same flight.	Each consignor is treated independently for the calculation of Total CIF Value. The GST relief is granted at per consignor basis for the same consignee/importer. If there is more than 1 HAWB involving the same consignor, please refer to scenario 1.

Table 1: Scenarios where goods are consigned to the same importer and arriving in Singapore on the same flight.

3 For low-value goods (LVG) imported under the Overseas Vendor Registration (OVR) regime, please continue to refer to Circular No: 11/2022 on the import procedures.

4 For more information on the procedures for courier parcels, please refer to <https://www.customs.gov.sg/businesses/importing-goods/import-procedures/importing-by-post-or-courier-service/procedures-for-courier-parcels/>.

5 You may also refer to the Frequently Asked Question in Annex A for more details.

Yours faithfully

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for Director-General of Customs
Singapore Customs

(This is a computer-generated circular. No signature is required.)

We hope that this circular has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this circular at customs_documentation@customs.gov.sg.

FREQUENTLY ASKED QUESTIONS

Q1: What should I do if I am unsure of the scenario that applies to me?

A1: You may compare your freight documents with what was indicated in Table 1 of our Circular No: 21/2023 for confirmation. We would like to remind you that it is the responsibility of the importer and his/her appointed declaring agent to ensure the accuracy and completeness of the information declared. Failure to make a declaration and/or the submission of incorrect declaration (of value, quantity, etc.) are offences and is liable on conviction to a fine of up to \$10,000 or the equivalent amount of duty and GST payable, whichever is higher, and/or imprisonment for up to 12 months.

Q2: If my shipment of non-dutiable and non-controlled goods falls under scenario 1 of Table 1, with a total CIF value of S\$300, does my goods qualify for GST relief?

A2: Yes. Your shipment would qualify for GST relief and permit exemption. The Advance Manifest or hardcopy Summary Listing can be used for import clearance. You may refer to <https://www.customs.gov.sg/businesses/importing-goods/import-procedures/importing-by-post-or-courier-service/procedures-for-courier-parcels/> for the other scenarios of courier parcels.

Q3: My shipment involves 2 HAWBs sent by the same consignor to the same consignee on the same flight. Each HAWB (containing non-dutiable goods) has a CIF value of S\$300. Is the shipment eligible for GST relief?

A3: No. For the purpose of determining eligibility for GST relief, the total CIF value is the sum of all the CIF values in the HAWBs sent by the same consignor, to the same consignee/importer on the same flight. GST relief is granted on goods imported by air, excluding liquors and tobacco, with a total Cost, Insurance and Freight (CIF) value not exceeding S\$400. In this scenario, since the total CIF value is S\$600 (2 HAWB at \$300 each), the shipment will not qualify for GST relief.

Q4: My shipment involves 3 HAWBs (containing non-dutiable goods) sent by 2 different consignors to the same consignee on the same flight. Each HAWB has a CIF value of S\$300. Is the shipment eligible for GST relief?

A4: Each consignor will be treated independently for the calculation of Total CIF Value. In this scenario, the total CIF value for 1 of the consignors is S\$600 (2 HAWB at \$300 each) while the CIF value for the other consignor is S\$300. GST relief is granted on goods imported by air, excluding liquors and tobacco, with a total Cost, Insurance and Freight (CIF) value not exceeding S\$400. Only the consignment with the total CIF value of S\$300 qualifies for GST relief. GST is payable for the goods sent by the consignor where the total CIF value is S\$600.