



Changi duty-free buys count towards S\$500 GST relief from 2 November

Description

Goods that Singapore residents buy at departure duty-free shops will count towards their GST import relief when they come home, under the [Goods and Services Tax \(Imports Relief\) \(Amendment\) Order 2026](#), which comes into operation on Monday (2 November).

The Ministry of Finance made the order on 25 October and it was published on 30 October. It rewrites the traveller items in the 1994 relief order and adds a definition of “newly-acquired goods” for residents returning from overseas travel.



The Shilla Duty Free at Changi Airport. Buys made there on the way out now count towards the GST import relief on return. Photo: Changi Airport Group

What now counts as newly acquired

Newly acquired goods cover anything a resident buys during the trip abroad. They also cover goods bought from a retail outlet at or near the point of departure from Singapore, and goods ordered online and collected there, where the sale was zero-rated because the goods were treated as exports.

That brings tax-free purchases made at Changi Airport's departure shops, or collected there after an online order, inside the same cap as shopping done overseas.

The S\$500 and S\$100 caps

Residents who spend two days or more outside Singapore can bring in newly acquired goods worth up to S\$500 without GST. The cap is S\$100 for trips shorter than two days. GST at 9 per cent is payable on the value above the cap.

The order counts the day of departure as a whole day and stops on the day before the traveller returns. A resident who leaves on a Friday and returns on a Sunday has spent two days outside Singapore under this count.

Liquor and tobacco are excluded from the relief. Holders of a work permit, employment pass, student's pass, dependant's pass or long-term pass do not get the newly acquired goods relief.



Lotte Duty Free at Changi Airport. Duty-free goods carried home fall inside the S\$500 or S\$100 cap. Photo: Changi Airport Group

Belongings taken out of Singapore

Goods that residents owned and took with them before leaving still enter without GST in reasonable quantities, with no value cap, as long as they are not newly acquired, not for trade and not carried for someone else.

For the order, residents are Singapore citizens, permanent residents and specified persons under the GST (General) Regulations.

Rules for visitors and crew

Visitors who are not resident in Singapore get relief on items they bring in for their stay and take out again on the day they leave. Other goods they bring in qualify for the same S\$500 and S\$100 caps, based on time spent outside Singapore.

Resident crew members keep relief on their own goods in reasonable quantities, but not on newly acquired goods.



Singapore Customs officers. Travellers can declare and pay GST on the Customs@SG web app before arriving. Photo: Singapore Customs

Declaring at the checkpoint

[Singapore Customs](#) applies the rule to a S\$1,000 bag bought at a Changi duty-free shop on the way out: GST is payable on it on return if its value is over the traveller's relief.

Travellers can declare and pay GST ahead of arrival on the Customs@SG web app or at Customs declaration kiosks at the checkpoints. Not declaring goods above the relief at the Red Channel can lead to fines or prosecution.

The separate duty-free liquor concession is unchanged. It is open to travellers aged 18 and above who have spent at least 48 hours outside Singapore and are not arriving from Malaysia.

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