

RELIEF BY MINISTER OF FINANCE UNDER PARAGRAPH 56(3) (a) OF THE GST ACT 2014

GST TREATMENT RELATED TO FREE COMMERCIAL ZONE

DATE OF APPROVAL	DESCRIPTION OF TRANSACTION	GST TREATMENT
23 March 2015	1. GST treatment for goods supplied within the Free Commercial Zone (FCZ) for commercial activity.	(1) Any goods in the FCZ supplied for commercial activity within the FCZ other than wine, spirit, beer, intoxicating liquor, malt liquor, tobacco and tobacco products are relieved from payment of GST. (2) Commercial activity in paragraph (1) means commercial activity as defined in section 2 of the Free Zones Act 1990.
	2. GST treatment for goods supplied from FCZ to another FCZ.	Any goods supplied from FCZ to another FCZ other than wine, spirit, beer, intoxicating liquor, malt liquor, tobacco and tobacco products are relieved from payment of GST.

NOTES: Any goods **removed** from FCZ to another FCZ are not subject to GST.