

## CUSTOMS REGULATIONS SINGAPORE

Goods	Documents required	Customs Prescriptions	Remarks
<b>Used household goods &amp; personal effects (non-Singaporean)</b>	<ul style="list-style-type: none"> <li>• Packing inventory in English.</li> <li>• COPY of Bill of Lading (Express release or originals) / Air waybill.</li> <li>• Photocopy of owner's passport (picture/detail pgs).</li> <li>• Employments pass (For GST Relief entry. Not more than 6 months from date of issue).</li> </ul>	<ul style="list-style-type: none"> <li>• Employment pass application, acknowledgement letter from Ministry of Manpower with a letter from employer OR Approved-in-Principle letter from Ministry of Manpower, will suffice if actual employment pass is not in-hand.</li> <li>• GST Relief must be claimed within six months of owners' official arrival in Singapore.</li> <li>• GST (Goods &amp; Service Tax), if applicable, is 7% of shipper's declared value of goods (used value – NOT insured value).</li> </ul>	<ul style="list-style-type: none"> <li>• Owner of goods doesn't need to be in Singapore to clear goods if all paperwork completed in advance with copy of passport.</li> <li>• Shipments can be cleared without employment pass if owner is willing to pay GST. Shipper must declare, "used value" for GST assessment</li> <li>• Normal clearance time for FCL: sea shipments is 3 working days air shipments – 2 working days LCL shipments up to 5 working days.</li> </ul>
<b>Used household goods &amp; personal effects (Singapore Nationals or Permanent Resident)</b>	Same as above.	<ul style="list-style-type: none"> <li>• GST relief, if goods are all for personal use and owner has lived abroad for more than six months. (Date of leave for overseas assignment)</li> <li>• Proof of employment outside Singapore.</li> </ul>	<ul style="list-style-type: none"> <li>• Proof of employment outside Singapore may be through work or resident visa or immigration endorsements from origin country for Customs verification.</li> </ul>
<b>Diplomatic removal goods</b>	<ul style="list-style-type: none"> <li>• Packing inventory in English.</li> <li>• COPY of Bill of (Express release or originals) / Air waybill.</li> <li>• Verification in writing from Embassy.</li> </ul>	<ul style="list-style-type: none"> <li>• Embassy's verification, with authorised signatory.</li> <li>• Duty exemption entry.</li> </ul>	
<b>Automobiles (Import strongly discouraged unless for diplomatic use)</b>	<ul style="list-style-type: none"> <li>• Registration Certificate from origin country</li> <li>• Insurance papers.</li> <li>• Owner's passport.</li> <li>• Inward declaration permit.</li> <li>• Customs duty payment receipt.</li> <li>• Certificate of Compliance with Exhaust Emission Control Standard.</li> <li>• Temporary certificate of entitlement (COE).</li> </ul>	<ul style="list-style-type: none"> <li>• Import is subject to securing a Certificate of Entitlement in open bidding at market rates.</li> <li>• Customs duty is 20% of market value.</li> <li>• Additional Registration fee (ARF) is 110% of the market value.</li> <li>• Car over 3 years old are not allowed to be imported</li> </ul>	<ul style="list-style-type: none"> <li>• Import of cars is strictly discouraged, unless for diplomatic use.</li> <li>• DO NOT SHIP without first sending the relevant paperwork.</li> </ul>
<b>Motorcycles (Import strongly discouraged unless for diplomatic use)</b>	<ul style="list-style-type: none"> <li>• Same as for automobiles.</li> <li>• Must comply with exhaust emission standard specified in the USA code of federal regulations (40 cfr 86.410-80) and prior to registration must produce certificate of compliance issued by manufacturers.</li> </ul>	<ul style="list-style-type: none"> <li>• Customs duty is 12% of market value.</li> <li>• ARF (Additional registration fee) is 15% of the market value.</li> <li>• COE required as with automobiles.</li> </ul>	Same as above.

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Firearms (including air-rifles and guns), drugs and narcotics, radio transmitters, pornography, martial art weapons of any kind		Prohibited.	<ul style="list-style-type: none"> <li>Importation of illicit drugs is subject to imprisonment and death penalty.</li> <li>Prescription drugs are permitted with doctor's certificates.</li> </ul>
Swords, knives (ornamental only)	Permit, issued by Arms & Explosive Authority.		<ul style="list-style-type: none"> <li>Items will be examined by authority. Owner physical address must be given</li> </ul>
Swords and large knives (ornamental – weapons appearance)		Arms & Explosive Authority must issue permit prior to release by Customs.	<ul style="list-style-type: none"> <li>Mis-declaring contents to avoid licensing is not recommended.</li> </ul>
Alcoholic Beverages & Tobacco	Must be listed in import application with number of bottles, type of alcohol, per cent alcohol and volume. (Manufacturer name, if available)	<p>The current duties are expressed in Singapore dollar (SG\$) as follows:</p> <p>Intoxicating Liquors:</p> <ol style="list-style-type: none"> <li>Spirits (brandy, whisky, gin, rum, vodka, shandy, other spirits etc): SG\$ 70.00 per liter of alcohol (not exceeding 46% alc/vol)</li> <li>Sparkling/still wine 2 liter or less, not exceeding 15% alc/vol: SG\$ 70.00 per liter of alcohol.</li> <li>Tobacco approx US\$ 200.00 per kg</li> </ol> <p>All the above are subjected to GST of 7%</p>	<ul style="list-style-type: none"> <li>Alcohol beverages may be imported in reasonable quantity for own consumption. Shipper has to declare accurately and pay customs duties and current GST (tax) before shipment clears customs.</li> <li>Duty rates are based on current estimated exchange rates and import duties. Subject to change.</li> <li>Due to the high customs duties, it is best to discourage shipper from including any liquor in the used household goods shipment. If included, it must be packed together and declared on Alcohol list.</li> <li>Customs use powerful X-Ray scanner able to detect liquors. If falsely declared or without declaring, shipper may be subjected to customs duties and severe heavy penalty for evading taxes. It is a serious offence in Singapore.</li> </ul>
Video tapes, laser discs, video discs (visual)	Detailed listing of all titles.	<ul style="list-style-type: none"> <li>Import is allowed but subject to screening by authorities prior to release.</li> <li>Charges for screening are approximately US\$ 4.00 per hour per tape.</li> </ul>	<ul style="list-style-type: none"> <li>Generally, cartoons and other children's tapes are passed over from screening.</li> <li>Nudity, strong language, culturally insensitive subject matter is more likely to be edited. Editing charges are additional.</li> </ul>