

SINGAPORE

Goods	Documents required	Customs Prescriptions	Remarks
Used household goods & personal effects (non-Singaporean)	<ul style="list-style-type: none"> Packing inventory in English. COPY of Bill of Lading (Express release or originals) / Air waybill. Photocopy of owner's passport (picture/detail pgs). Employments pass (For GST Relief entry. Not more than 6 months from date of issue). 	<ul style="list-style-type: none"> 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. GST Relief must be claimed within six months of owners' official arrival in Singapore. GST (Goods & Service Tax), if applicable, is 7% of shipper's declared value of goods (used value – NOT insured value). 	<ul style="list-style-type: none"> Owner of goods doesn't need to be in Singapore to clear goods if all paperwork completed in advance with copy of passport. Shipments can be cleared without employment pass if owner is willing to pay GST. Shipper must declare, "used value" for GST assessment Normal clearance time for FCL: sea shipments is 3 working days air shipments – 2 working days LCL shipments up to 5 working days.
Used household goods & personal effects (Singapore Nationals or Permanent Resident)	Same as above.	<ul style="list-style-type: none"> 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) Proof of employment outside Singapore. 	<ul style="list-style-type: none"> Proof of employment outside Singapore may be through work or resident visa or immigration endorsements from origin country for Customs verification.
Diplomatic removal goods	<ul style="list-style-type: none"> Packing inventory in English. COPY of Bill of (Express release or originals) / Air waybill. Verification in writing from Embassy. 	<ul style="list-style-type: none"> Embassy's verification, with authorised signatory. Duty exemption entry. 	
Automobiles (Import strongly discouraged unless for diplomatic use)	<ul style="list-style-type: none"> Registration Certificate from origin country Insurance papers. Owner's passport. Inward declaration permit. Customs duty payment receipt. Certificate of Compliance with Exhaust Emission Control Standard. Temporary certificate of entitlement (COE). 	<ul style="list-style-type: none"> Import is subject to securing a Certificate of Entitlement in open bidding at market rates. Customs duty is 20% of market value. Additional Registration fee (ARF) is 110% of the market value. Car over 3 years old are not allowed to be imported 	<ul style="list-style-type: none"> Import of cars is strictly discouraged, unless for diplomatic use. DO NOT SHIP without first sending the relevant paperwork.
Motorcycles (Import strongly discouraged unless for diplomatic use)	<ul style="list-style-type: none"> Same as for automobiles. 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. 	<ul style="list-style-type: none"> Customs duty is 12% of market value. ARF (Additional registration fee) is 15% of the market value. COE required as with automobiles. 	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"> • Importation of illicit drugs is subject to imprisonment and death penalty. • Prescription drugs are permitted with doctor's certificates.
Swords, knives (ornamental only)	Permit, issued by Arms & Explosive Authority.		<ul style="list-style-type: none"> • Items will be examined by authority. Owner physical address must be given
Swords and large knives (ornamental – weapons appearance)		Arms & Explosive Authority must issue permit prior to release by Customs.	<ul style="list-style-type: none"> • Mis-declaring contents to avoid licensing is not recommended.
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)	Please find at the end of this document a circular notifying of the changes in customs excise duties for importing alcoholic beverages and tobacco.	<ul style="list-style-type: none"> • 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. • Duty rates are based on current estimated exchange rates and import duties. Subject to change. • 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. • 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.
Video tapes, laser discs, video discs (visual)	Detailed listing of all titles.	<ul style="list-style-type: none"> • Import is allowed but subject to screening by authorities prior to release. • Charges for screening are approximately US\$ 4.00 per hour per tape. 	<ul style="list-style-type: none"> • Generally, cartoons and other children's tapes are passed over from screening. • Nudity, strong language, culturally insensitive subject matter is more likely to be edited. Editing charges are additional.



Circular No: 03/2014
21 February 2014

To All Traders and Declaring Agents

Dear Sir/Madam

NOTIFICATION OF TARIFF CHANGES

Please be informed that the following duty revision will take effect from 21 February 2014, at 5.15 pm:

HS Code	Description	Excise Duty	
		OLD	NEW
2106.90.61	Alcoholic preparations in liquid form, as raw material for making composite concentrates, of a kind used for the manufacture of alcoholic beverages	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2106.90.62	Alcoholic preparations in other forms, as raw material for making composite concentrates, of a kind used for the manufacture of alcoholic beverages	\$90.00 per kgm	\$113.00 per kgm
2106.90.64	Alcoholic composite concentrates in liquid form, for simple dilution with water, of a kind used for the manufacture of alcoholic beverages	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2106.90.65	Alcoholic composite concentrates in other forms, for simple dilution with water, of a kind used for the manufacture of alcoholic beverages	\$90.00 per kgm	\$113.00 per kgm
2106.90.66	Other alcoholic preparations in liquid form, of a kind used for the manufacture of alcoholic beverages	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol

HS Code	Description	Excise Duty	
		OLD	NEW
2106.90.67	Other alcoholic preparations in other forms, of a kind used for the manufacture of alcoholic beverages	\$90.00 per kgm	\$113.00 per kgm
2203.00.10	Stout or porter	\$48.00 per litre of alcohol	\$60.00 per litre of alcohol
2203.00.90	Other beer, including ale	\$48.00 per litre of alcohol	\$60.00 per litre of alcohol
2204.10.00	Sparkling wine	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.21.11	Wine of fresh grapes, not over 15% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.21.13	Wine of fresh grapes, over 15% but not over 23% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.21.14	Wine of fresh grapes, over 23% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.21.21	Grape must with fermentation prevented or arrested by addition of alcohol, not over 15% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.21.22	Grape must with fermentation prevented or arrested by addition of alcohol, over 15% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.29.11	Wine of fresh grapes, not over 15% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.29.13	Wine of fresh grapes, over 15% but not over 23% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.29.14	Wine of fresh grapes, over 23% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.29.21	Grape must with fermentation prevented or arrested by addition of alcohol, not over 15% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol

HS Code	Description	Excise Duty	
		OLD	NEW
2204.29.22	Grape must with fermentation prevented or arrested by addition of alcohol, over 15% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.30.10	Other grape must, not over 15% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.30.20	Other grape must, over 15% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2205.10.10	Vermouth & other wine of fresh grape flavoured with plants or aromatic substances, not over 15% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2205.10.20	Vermouth & other wine of fresh grape flavoured with plants or aromatic substances, over 15% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2205.90.10	Vermouth & other wine of fresh grape flavoured with plants or aromatic substances, not over 15% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2205.90.20	Vermouth & other wine of fresh grape flavoured with plants or aromatic substances, over 15% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2206.00.10	Cider & perry	\$48.00 per litre of alcohol	\$60.00 per litre of alcohol
2206.00.20	Sake	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2206.00.30	Toddy	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2206.00.40	Shandy	\$70.00 per litre of alcohol	\$60.00 per litre of alcohol
2206.00.91	Other rice wine	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2206.00.99	Other fermented beverages, mixtures of fermented beverages & mixtures of fermented beverages with non-alcoholic beverages	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol

HS Code	Description	Excise Duty	
		OLD	NEW
2207.10.00	Undenatured ethyl alcohol, of alcoholic strength by vol of 80% or more	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.20.50	Brandy obtained by distilling grape wine or grape marc	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.20.90	Other spirits obtained by distilling grape wine or grape marc	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.30.00	Whiskies	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.40.00	Rum & other spirits distilled from fermented sugar-cane products	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.50.00	Gin & Geneva	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.60.00	Vodka	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.70.00	Liqueurs & cordials	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.10	Medicated samsu, not over 40% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.20	Medicated samsu, over 40% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.30	Other samsu, not over 40% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.40	Other samsu, over 40% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.50	Arrack or pineapple spirit, not over 40% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.60	Arrack or pineapple spirit, over 40% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.70	Bitters & similar beverages, not over 57% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.80	Bitters & similar beverages, over 57% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.90	Undenatured ethyl alcohol, of alcoholic strength by vol less than 80% & other spirituous beverages	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2402.10.00	Cigars, cheroots & cigarillos, containing tobacco	\$352.00 per kgm	\$388.00 per kgm

HS Code	Description	Excise Duty	
		OLD	NEW
2402.20.20	Clove cigarettes	35.2 cents for every gram or part thereof of each stick of cigarette	38.8 cents for every gram or part thereof of each stick of cigarette
2402.20.90	Other cigarettes, containing tobacco	35.2 cents for every gram or part thereof of each stick of cigarette	38.8 cents for every gram or part thereof of each stick of cigarette
2402.90.10	Cigars, cheroots & cigarillos, of tobacco substitutes	\$352.00 per kgm	\$388.00 per kgm
2402.90.20	Cigarettes of tobacco substitutes	35.2 cents for every gram or part thereof of each stick of cigarette	38.8 cents for every gram or part thereof of each stick of cigarette
2403.11.00	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	\$352.00 per kgm	\$388.00 per kgm
2403.19.19	Other smoking tobacco, packed for retail sale	\$352.00 per kgm	\$388.00 per kgm
2403.19.90	Other smoking tobacco, not packed for retail sale & not for the manufacture of cigarettes	\$352.00 per kgm	\$388.00 per kgm
2403.91.10	Homogenised or reconstituted tobacco, packed for retail sale	\$352.00 per kgm	\$388.00 per kgm
2403.91.90	Homogenised or reconstituted tobacco, not packed for retail sale	\$352.00 per kgm	\$388.00 per kgm
2403.99.30	Manufactured tobacco substitutes	\$352.00 per kgm	\$388.00 per kgm
2403.99.40	Snuff whether or not dry	\$352.00 per kgm	\$388.00 per kgm
2403.99.90	Other manufactured tobacco, not used for smoking	\$352.00 per kgm	\$388.00 per kgm
3302.10.10	Odoriferous alcoholic preparations in liquid form, of a kind used in the manufacture of alcoholic beverages	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol

HS Code	Description	Excise Duty	
		OLD	NEW
3302.10.20	Odoriferous alcoholic preparations in other forms, of a kind used in the manufacture of alcoholic beverages	\$90.00 per kgm	\$113.00 per kgm

2 For further clarification, please call our Customs Call Centre at Tel No: 6355 2000.

Yours faithfully

LIM TECK LEONG
DEPUTY DIRECTOR-GENERAL (COMPLIANCE & FACILITATION)
for DIRECTOR-GENERAL OF CUSTOMS
SINGAPORE CUSTOMS

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