

Singapore <i>Customs Information for Diplomats</i>	
<b>Documents Required</b>	Please click on the links below to view and print the required documents. <ul style="list-style-type: none"> <li>✓ <a href="#">Declaration of Facts to Singapore Customs</a></li> <li>✓ <a href="#">Singapore Alcoholic Beverages Documentation</a></li> </ul>
<b>Customs Regulations</b>	<ul style="list-style-type: none"> <li>➤ Embassy, High Commission, Consulate or accredited Trade Mission in Singapore and persons who have been accorded diplomatic and consular privileges and immunities by the Singapore Government are eligible for duty exemption and GST relief on all goods that are for the personal or official use of the persons or organization.</li> <li>➤ An exemption permit is required to cover the import of such goods but the organization and its authorized claimants have to be first registered with Customs.</li> </ul>
<b>Motor Vehicles</b>	<ul style="list-style-type: none"> <li>✓ Commercial Invoice, Bill of Lading</li> <li>✓ Freight and Insurance Papers</li> <li>✓ Bills/Receipts relating to other charges</li> <li>✓ An approval document to Embassy for importation</li> </ul>
<b>Pets</b>	<p><b>Dogs, cats and birds</b> can be brought into Singapore in accordance with the veterinary regulations for the importation of such animals and birds into Singapore.</p> <p>Further information or clarification may be obtained from:                      The Director of Primary Production                      City Veterinary Centre                      25 Peck Seah Street                      Singapore 079315                      Tel: (65) 6227 0670                      Fax: (65) 6227 6305, 6227 6403</p> <p><b>Important Note:</b> You are advised to check with the Singapore Customs &amp; Excise Department at Tel: 65 6355 2000 or visit their website <a href="http://www.customs.gov.sg">http://www.customs.gov.sg</a> for the latest requirements.</p>
<b>Prohibited Items</b>	<ul style="list-style-type: none"> <li>➤ Intoxicating liquors and cigarettes must not be marked with the words "SINGAPORE DUTY NOT PAID" on the labels, cartons or packets.</li> <li>➤ Cigarettes with the prefix "E" printed on the packets.</li> <li>➤ Chewing gum</li> <li>➤ Chewing tobacco and imitation tobacco products.</li> <li>➤ Cigarette lighters of pistol or revolver shape.</li> <li>➤ Controlled drugs and psychotropic substances.</li> <li>➤ Endangered species of wildlife and their by-products.</li> <li>➤ Firecrackers</li> <li>➤ Obscene articles, publications, video tapes/discs, and software</li> <li>➤ Reproduction of copyright publications, dvds, compact discs, video tapes, video compact discs, laser discs, records, or cassettes.</li> <li>➤ Seditious and treasonable materials</li> </ul>

Singapore <i>Customs Information for Foreign Citizens</i>	
<b>Documents Required</b>	<ul style="list-style-type: none"> <li>✓ Copy of Passport</li> <li>✓ Copy of employment pass in Singapore or the IPA (work permit approval letter)</li> <li>✓ Pre Arrival notice</li> <li>✓ Packing Inventory list</li> <li>✓ Customs forms - <a href="#">Declaration of Facts to Singapore Customs</a></li> <li>✓ <a href="#">Singapore Alcoholic Beverages Documentation</a></li> </ul>
<b>Customs Regulations</b>	<ul style="list-style-type: none"> <li>▪ A person transferring residence to Singapore is exempt from payment of customs Goods and Services Tax (GST) on used household articles and personal effects provided that such person satisfies the Customs Officer that:                         <ul style="list-style-type: none"> <li>➤ He/she is changing his place of residence from outside Singapore;</li> <li>➤ He/she has to be in Country of Origin at least 6 months</li> </ul> </li> </ul>

**Singapore** *Customs Information for Foreign Citizens*

**Customs Regulations**  
 (continuation)

- He/she has to be in Country of Origin at least 6 months
  - He/she is the owner of the articles and effects imported; and
  - The articles and effect have been in his possession and used for period of not less than 3 months
  - That the articles and effects are imported within 6 months of his first arrival with employment Pass in Singapore
  - That such a person gives an undertaking not to dispose of the articles and effects within 3 months from the date of importation of such articles and effects
- In order to obtain GST exemption, the person has to complete the Customs Declaration of Facts form and furnish his Passport copy and Employment Pass / Work Permit / In Principle Approval letter to the proper Customs Officer for verification.
  - The GST exemption does not include intoxicating liquors, tobacco products, and motor vehicles which the person transferring residence intends to bring or import into Singapore

**Motor Vehicles**

- All vehicles must comply with the UN/ECE Regulation 83 or the Japan Safety Regulation Article 31 for road vehicles, concerning standards for exhaust emission.
- Vehicles which are more than 3 years old are not allowed to be imported. Left-hand drive cars are also not allowed to be imported.
- Private cars are subject to customs duties and registration fees which are approximately 200% of the open market value (the manufacturer's price plus freight insurance). Duties for motorcycles are significantly lower than cars but are still substantial.
- Duty and Goods & Services Tax (GST).
- Any person wishing to import motor vehicles for local use has to apply for a duty and GST payment permit. Duty on a motor car is levied at 20% of the Customs value Duty on a motorcycle or scooter is levied at 12% of the Customs value. The 5% GST is computed based on the CIF value (cost, insurance, & freight) plus the duty payable.

**Valuation for Motor Vehicles:**

- The usual method for establishing the Customs value of the motor vehicle is by using the transaction value, that is, the price paid or payable for the imported vehicle. Overseas freight and insurance charges are included to establish the Customs value in CIF. The transaction value needs to be adjusted by the addition of other charges including commissions, assists (materials supplied by the importer), packing costs, proceeds of resale accruing to the seller, royalties and license fees, and etc. For the purpose of determining the Customs value of the motor vehicle to be imported, please submit your declaration in the format as per Form SC-A-012 together with the following documents to Documentation Specialists Branch, Singapore Customs, 55 Newton Road, Level 7 Revenue House, Singapore 307987
  - ✓ Commercial Invoice, Bill of Lading
  - ✓ Freight and Insurance Papers
  - ✓ Bills / Receipts relating to other charges
  - ✓ Documents relating to exhaust emission test, windscreen test, etc.
  - ✓ Vehicle's registration and/or de-registration documents (if previously registered), and
  - ✓ A manufacturer's letter confirming the date of manufacture of the vehicle.

**Payment of Duty and GST:**

- On receipt of the vehicle determined by Customs, you would need to lodge a Duty and GST Declaration through the TRadeNet System. You may appoint an agent to lodge the declaration on your behalf. Please note that duty and GST paid will not be refunded once the vehicle has been removed from Customs control/FTZ.

**Important Note:** You are advised to check with the Singapore Customs & Excise Dept at Tel: 65 6355 2000 or visit their website <http://www.customs.gov.sg> as well as the Land Transport Authority (LTA) at Tel: 1 800 225 5582 or visit their website <http://www.lta.gov.sg> for their latest requirements before you import your vehicle.

**Pets**

Dogs, cats and birds can be brought into Singapore in accordance with the veterinary regulations for the importation of such animals and birds into Singapore

Further information or clarification may be obtained from:

The Director of Primary Production  
 City Veterinary Centre  
 25 Peck Seah Street  
 Singapore 079315  
 Tel: (65) 6227 0670 Fax: (65) 6227 6305, 6227 6403

**Dutiable / Restricted Items**

- GST relief is not extended to liquors, tobacco products, and motor vehicles. If such items are included in the consignment of personal effects, the owner must inform the forwarding agent who is preparing the import declaration. This can be done by including detailed description of the items in the packing list.

**Singapore** *Customs Information for Foreign Citizens*

**Dutiable / Restricted Items**  
 (continuation)

- GST relief is not extended to liquors, tobacco products, and motor vehicles. If such items are included in the consignment of personal effects, the owner must inform the forwarding agent who is preparing the import declaration. This can be done by including detailed description of the items in the packing list.

**Prohibited Items**

- Intoxicating liquors and cigarettes must not be marked with the words "SINGAPORE DUTY NOT PAID" on the labels, cartons or packets
- Cigarettes with the prefix "E" printed on the packets
- Chewing gum
- Chewing tobacco and imitation tobacco products
- Cigarette lighters of pistol or revolver shape
- Controlled drugs and psychotropic substances
- Endangered species of wildlife and their by-products
- Firecrackers
- Obscene articles, publications, video tapes/discs, and software
- Reproduction of copyright publications, dvds, compact discs, video tapes, video compact discs, laser discs, records, or cassettes
- Seditious and treasonable materials

**Singapore** *Customs Information for Returning Citizens*

**Documents Required**

- ✓ Copy of Passport
- ✓ Copy of employment pass in Origin country
- ✓ Copy of Singapore NRIC
- ✓ Copy of Singapore Re-Entry permit
- ✓ Pre Arrival notice
- ✓ Packing Inventory list
- ✓ Customs forms - [Declaration of Facts to Singapore Customs](#)
- ✓ [Singapore Alcoholic Beverages Documentation](#)

**Customs Regulations**

- A person transferring residence to Singapore is exempt from payment of customs Goods and Services Tax (GST) on used household articles and personal effects provided that such person satisfies the Customs Officer that:
  - He/she is changing his place of residence from outside Singapore
  - He/she has to be in Country of Origin at least 6 months
  - He/she is the owner of the articles and effects imported; and
  - The articles and effect have been in his possession and used for period of not less than 3 months
  - That the articles and effects are imported within 6 months of his first arrival,
  - That such a person gives an undertaking not to dispose of the articles and effects within 3 months from the date of importation of such articles and effects
- In order to obtain GST exemption, Singaporean and Permanent Residents will have to furnish a copy of their passport, identity card (IC), Origin country Visa, Re-entry permit, and a letter to Customs & Excise Department with indication of how long that person is in the country of Origin, for what purposes, and date of return in Singapore.
- The GST exemption does not include intoxicating liquors, tobacco products, and motor vehicles which the person transferring residence intends to bring or import into Singapore.

**Motor Vehicles**

- All vehicles must comply with the UN/ECE Regulation 83 or the Japan Safety Regulation Article 31 for road vehicles, concerning standards for exhaust emission.
  - Vehicles which are more than 3 years old are not allowed to be imported. Left-hand drive cars are also not allowed to be imported.
  - Private cars are subject to customs duties and registration fees which are approximately 200% of the open market value (the manufacturer's price plus freight insurance). Duties for motorcycles are significantly lower than cars but are still substantial.
- Duty and Goods & Services Tax (GST)**
- Any person wishing to import motor vehicles for local use has to apply for a duty and GST payment permit. Duty on a motor car is levied at 20% of the Customs value.
  - Duty on a motorcycle or scooter is levied at 12% of the Customs value. The 5% GST is computed based on the CIF value (cost, insurance, & freight) plus the duty payable.

**Singapore** *Customs Information for Returning Citizens*

**Motor Vehicles**  
*(continuation)*

**Valuation for Motor Vehicles:**

- The usual method for establishing the Customs value of the motor vehicle is by using the transaction value, that is, the price paid or payable for the imported vehicle.
- Overseas freight and insurance charges are included to establish the Customs value in CIF.
- The transaction value needs to be adjusted by the addition of other charges including commissions, assists (materials supplied by the importer), packing costs, proceeds of resale accruing to the seller, royalties and license fees, and etc.
- For the purpose of determining the Customs value of the motor vehicle to be imported, please submit your declaration in the format as per Form SC-A-012 together with the following documents to:  
 Documentation Specialists Branch,  
 Singapore Customs, 55 Newton Road,  
 Level 7 Revenue House, Singapore 307987.

- ✓ Commercial Invoice, Bill of Lading
- ✓ Freight and Insurance Papers
- ✓ Bills / Receipts relating to other charges
- ✓ Documents relating to exhaust emission test, windscreen test, etc.
- ✓ Vehicle's registration and/or de-registration documents (if previously registered), and
- ✓ A manufacturer's letter confirming the date of manufacture of the vehicle.

**Payment of Duty and GST:**

- On receipt of the vehicle determined by Customs, you would need to lodge a Duty and GST Declaration through the TradeNet System. You may appoint an agent to lodge the declaration on your behalf.
- Please note that duty and GST paid will not be refunded once the vehicle has been removed from Customs control/FTZ.

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 City Veterinary Centre  
 25 Peck Seah Street  
 Singapore 079315  
 Tel: (65) 6227 0670 Fax: (65) 6227 6305, 6227 6403

**Dutiable / Restricted Items**

- GST relief is not extended to liquors, tobacco products, and motor vehicles. If such items are included in the consignment of personal effects, the owner must inform the forwarding agent who is preparing the import declaration. This can be done by including detailed description of the items in the packing list.
- Import of intoxicating liquors and tobacco products must be covered by a relevant Customs permit applied via the TradeNet System.

**Prohibited Items**

- Intoxicating liquors and cigarettes must not be marked with the words "SINGAPORE DUTY NOT PAID" on the labels, cartons or packets.
- Cigarettes with the prefix "E" printed on the packets.
- Chewing gum
- Chewing tobacco and imitation tobacco products.
- Cigarette lighters of pistol or revolver shape.
- Controlled drugs and psychotropic substances.]
- Endangered species of wildlife and their by-products.
- Firecrackers
- Obscene articles, publications, video tapes/discs, and software
- Reproduction of copyright publications, dvds, compact discs, video tapes, video compact discs, laser discs, records, or cassettes.
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