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REGULATION OF IMPORTS AND EXPORTS ACT

(CHAPTER 272A, SECTION 3)

REGULATION OF IMPORTS AND EXPORTS REGULATIONS

Rg 1

G.N. No. S 530/1995

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PART I

PRELIMINARY

Citation

1. [These Regulations](#) may be cited as the [Regulation of Imports and Exports Regulations](#).

Definitions

2. In these Regulations, unless the context otherwise requires —
“competent authority”, in relation to a controlled import, controlled export or controlled transshipment —

(a) specified in the first column of Part A, B or C of [the First Schedule](#), means the authority specified in the second column thereof; or

(b) for which a permit, licence or any form of approval or sanction is required from any authority under any regulations made under the [Act](#) or any other written law for its import into, export from or transshipment in Singapore, means that authority;

“controlled export” means —

(a) any goods specified in the first column of Part B or C of [the First Schedule](#);
or

(b) any goods for which a permit, licence or any form of approval or sanction is required under any regulations made under the [Act](#) or any other written law for its export from Singapore;

“controlled import” means —

(a) any goods specified in the first column of Part A or C of [the First Schedule](#);

or

(b) any goods for which a permit, licence or any form of approval or sanction is required under any regulations made under the [Act](#) or any other written law for its import into Singapore;

“controlled transshipment” means —

(a) any goods specified in the first column of [Part C of the First Schedule](#); or

(b) any goods for which a permit, licence or any form of approval or sanction is required under any regulations made under the [Act](#) or any other written law for its transshipment in Singapore;

“end-user”, in relation to any goods, means any person in Singapore for whose account and use the goods are imported into Singapore;

“export control” means any statute, proclamation, executive order, regulation, rule, licence or order made or issued by the government or other competent authority of a country other than Singapore in relation to the export of goods from that country;

“export permit”, in relation to any goods, means a permit granted under [regulation 4](#) for the export of the goods;

“exporting country” means any country or territory other than Singapore from which the goods are exported;

“foreign exporter”, in relation to goods, means the person exporting the goods from the exporting country;

“free trade zone” has the same meaning as in the [Free Trade Zones Act \(Cap. 114\)](#);

“import certificate” means a certificate issued under [regulation 28](#);

“import permit”, in relation to any goods, means a permit granted under [regulation 4](#) for the import of the goods;

“importer”, in relation to any goods, means a person who imports the goods into Singapore, whether for his own account or use or for the account or use of some other person;

“light aircraft” means an aircraft having an authorised maximum total weight of 5,700 kilogrammes;

“light vessel” means a junk, tongkang or similar craft under 75 Net Registered Tonnage;

“public accountant” means a public accountant registered under the Accountants Act (Cap. 2A);

“Singapore content” means the total cost or value of the materials originating in Singapore and the direct labour and overhead costs, expressed as a percentage of the ex-factory cost or price;

“through bill of lading”, “through air waybill” and “through manifest” mean a bill of lading, air waybill or manifest, as the case may be, for the consignment of goods from a place outside Singapore to a final destination which is also outside Singapore without a consignee in Singapore;

“transhipment permit”, in relation to any goods, means a permit granted under [regulation 4](#) for the transhipment of any goods from one free trade zone to another;

“undelivered goods” means goods intended for delivery to a consignee in Singapore which remains undelivered at the time the manifest is due for submission under [regulation 12](#).

PART II

IMPORT, EXPORT AND TRANSHIPMENT OF GOODS

Permit for import, export or transhipment

3. —(1) Subject to [paragraphs \(2\), \(3\) and \(4\)](#), no goods shall be —

- (a) imported into Singapore;
- (b) exported out of Singapore; or
- (c) transhipped in Singapore,

except in accordance with a permit granted by the Director-General under this Part.

(2) The requirement in [paragraph \(1\)](#) for a permit to import, export or tranship any goods shall not apply if such goods are not controlled imports, controlled exports or controlled transhipments and are —

- (a) personal or household effects, other than motor vehicles, which —
 - (i) accompany passengers, crew or employees of transport undertakings by land, sea or air;

- (ii) are not being transported for sale but are intended for the personal or household use of such passengers, crew or employees of transport undertakings; and
 - (iii) in the case of such household effects, are being transported for the purpose of a transfer of residence of the owner to Singapore or to a place outside Singapore;
- (b) being imported, exported or transhipped by parcel post;
- (c) diplomatic correspondence;
- (d) being imported, exported or transhipped by —
- (i) the joint defence force, including the Singapore Armed Forces, the Singapore Police Force and the Singapore Civil Defence Force, including personal and household effects of its officers but excluding civilian motor vehicles; or
 - (ii) the Ministry of Foreign Affairs, including personal and household effects of its officers but excluding motor vehicles;
- (e) used motor vehicles covered by Carnet de Passage which are endorsed by the Automobile Association of Singapore;
- (f) trade samples, specimens for analysis or test, and gifts, the total value of which does not exceed \$400;
- (g) commercial, shipping or airline documents, press photographs or negatives, news write-ups, news clippings, news films or news transcription tapes;
- (h) human corpses, human remains, human bones or cremated ashes;
- (i) human transplant materials; or
- (j) goods being imported, exported or transhipped by air, the total value of which does not exceed \$400.
- [S 209/2004 wef 19/04/2004]*
- (3) The requirement in [paragraph \(1\)](#) for a permit to export any goods shall not apply if such goods —
- (a) are not controlled exports;
 - (b) have a total value which does not exceed \$400; and

(c) are being exported unaccompanied by air by a tourist.

(4) The requirement in [paragraph \(1\)](#) for a permit to tranship any goods shall not apply if such goods —

(a) are not controlled imports, controlled exports or controlled transhipments; and

(b) are not transhipped from one free trade zone to another.

(5) Notwithstanding [paragraphs \(2\)](#), [\(3\)](#) and [\(4\)](#), the Director-General may, on the application of any person and subject to the discretion of the Director-General, grant a permit for the import, export or transhipment of any such goods.

[S 170/2003 wef 01/04/2003]

(6) Any —

(a) importer who contravenes [paragraph \(1\)\(a\)](#);

(b) exporter who contravenes [paragraph \(1\)\(b\)](#); or

(c) shipping agent, air cargo agent, freight forwarder or common carrier who contravenes [paragraph \(1\)\(c\)](#),

shall be guilty of an offence.

Application for permit

4. —(1) An application for a permit to import, export or tranship any goods shall be made to the Director-General —

(a) by the importer or exporter, as the case may be, or the declarant acting on behalf of the importer or exporter; and

(b) in such form and manner as the Director-General may determine.

(2) Where the application relates to any controlled import, controlled export or controlled transhipment, the applicant shall obtain the approval of the competent authority for that controlled import, controlled export or controlled transhipment.

(3) The applicant shall provide the Director-General, and the competent authority in the case of a controlled import, controlled export or controlled transhipment, with any further document or information that the Director-General or the competent authority may require in any particular case.

(3A) The Director-General may, in any case in which he thinks fit, grant or refuse to grant any permit to import, export or tranship any goods under [paragraph \(1\)](#).

[S 633/2003 wef 01/01/2004]

(3B) For the purpose of [paragraph \(3A\)](#), where an exporter has contravened any provision of the [Act](#) or these Regulations or any condition imposed under the [Act](#) or these Regulations, whether as an exporter or otherwise, the Director-General may refuse to grant any permit for the export of such goods by the exporter for such period of time following the contravention as the Director-General thinks fit.

[S 633/2003 wef 01/01/2004]

(4) A permit granted under this regulation shall be subject to —

(a) such conditions as the Director-General may impose; and

(b) in the case of a controlled import, controlled export or controlled transshipment, such conditions as the competent authority may impose.

(5) Any person who breaches a condition imposed by the Director-General under [paragraph \(4\)](#) shall be guilty of an offence.

[S 633/2003 wef 01/01/2004]

Approval of competent authority

5. —(1) An application for the approval of the competent authority in relation to any controlled import, controlled export or controlled transshipment shall be made before any contract for the import, export or transshipment of the goods has been entered into.

(2) Where approval is sought from the competent authority for the controlled import, controlled export or controlled transshipment, the competent authority may take samples of each consignment of goods for testing and analysis, and may specify the procedure to be adopted for such sampling, testing or analysis.

(3) Any expenses incurred for or arising out of the sampling, testing or analysis and for the detention of goods pending the result of any such sampling, testing or analysis shall be borne by the person making the application for the import, export or transshipment of the goods.

Prohibited goods

6. —(1) Notwithstanding [regulation 3](#), there shall be no —

(a) importation into Singapore of any goods falling within a class or description specified in [the Second Schedule](#);

(b) importation into, exportation from or transit through Singapore of any goods which will contravene the decisions of the United Nations Security Council in resolutions made under Chapter VII of the Charter of the United Nations signed at San Francisco on 26th June 1945; or

(c) importation into, exportation from or transhipment in Singapore of any goods that is prohibited under any other regulations made under the [Act](#) or any other written law.

(2) Notwithstanding [regulation 3](#), there shall be no —

(a) importation into Singapore of any goods originating or manufactured wholly or mainly in any country or territory specified in [the Third Schedule](#);

(b) exportation from Singapore of any goods if the destination is or is intended to be any country or territory specified in [the Third Schedule](#);

(c) exportation from Singapore of any goods falling within the class or description specified in the second column of [the Fourth Schedule](#) if the destination is or is intended to be any country or territory specified in the first column of [the Fourth Schedule](#); or

(d) in relation to a country or territory specified in the first column of the Seventh Schedule —

(i) importation into Singapore of any goods falling within the class or description specified in the second column thereof from that country or territory, whether or not the goods originated from that country or territory; or

(ii) exportation from or transit through Singapore of any goods falling within the class or description specified in the third column thereof, whether or not the goods originated in Singapore, if the destination is or is intended to be that country or territory,

[S 706/2006 wef 01/01/2007]

unless otherwise permitted under the resolutions referred to in paragraph (1)(b).

(2A) Notwithstanding [regulation 3](#), where a preferential tariff arrangement or agreement exists between Singapore and a foreign country specified in the first column of the Sixth Schedule, there shall be no exportation from Singapore to such foreign country of any goods specified in the second column of that Schedule unless the conditions specified in the third column thereof are satisfied.

[S 633/2003 wef 01/01/2004]

(3) Any person who contravenes this regulation shall be guilty of an offence.

(4) In this regulation, “foreign country” means a country or territory outside Singapore.

[S 633/2003 wef 01/01/2004]

Lapsing of permits

7. Where —

- (a) a permit has been granted for the proposed import, export or transshipment of any goods; and
- (b) after the grant of the permit but before the import, export or transshipment, as the case may be, of the goods, the goods become a controlled import, controlled export or controlled transshipment,

the permit originally granted shall lapse and a new permit shall be required for that proposed import, export or transshipment of the goods.

Taking delivery of imported goods or despatch of goods for export

8. —(1) Every importer of goods shall, before taking delivery of the goods, submit the import permit —

- (a) in the case of import by road or by rail, to the proper officer of customs at the relevant customs checkpoint where the goods are being imported; and
- (b) in the case of import by sea or by air, to the owner, master or agent of the vessel or aircraft in which such goods are being carried.

(2) Every exporter of goods shall, before the despatch of the goods, submit the export permit —

- (a) in the case of export by road or by rail, to the proper officer of customs at the relevant customs checkpoint where the goods are to be exported; and
- (b) in the case of export by sea or by air, to the owner, master or agent of the vessel or aircraft in which such goods are to be carried.

(3) Notwithstanding [paragraphs \(1\) and \(2\)](#), the Director-General may, in his discretion, authorise any importer or exporter or agent acting on behalf of an importer or exporter to take delivery of or despatch any goods without submission of the permit and such authorisation shall be subject to such conditions as may be imposed by the Director-General.

[S 170/2003 wef 01/04/2003]

(4) Any person who contravenes [paragraph \(1\)](#) or [\(2\)](#) shall be guilty of an offence.

Manifests, bills of lading and air waybills in respect of exports

9. In respect of goods to be exported to any place —

- (a) no entry describing the goods shall be made in the manifest or other documents of the vessel or aircraft carrying the goods; and

(b) no bill of lading, air waybill or any other document in the nature of a bill of lading or air waybill in respect of the goods shall be delivered by the owner, master or agent of the vessel to the exporter, unless the exporter has delivered to the owner, master or agent of the vessel or aircraft, as the case may be, the export permit granted.

Return of permits

10. —(1) A person to whom a permit has been granted in respect of any goods shall return the permit —

(a) in the case where the goods have been imported by sea or by air under the permit, to the shipping or airline agent, respectively, within 10 days of import;

(b) in the case where the goods have been exported by sea or by air under the permit, to the shipping or airline agent, respectively, within 7 days of export;

(c) in the case where the goods have been imported or exported by road or by rail, to the proper officer of customs at the relevant customs checkpoint at the point of import or export; or

(d) in the case where no goods have been imported, exported or transhipped under the permit, to the Director-General before the expiry of the permit.

(2) Any person who contravenes this regulation shall be guilty of an offence.

Submission of manifests and permits for exports

11. —(1) The freight forwarder, cargo agent or common carrier of any goods which have been exported in accordance with a permit shall, within 7 days after the departure of such vessel or aircraft carrying the exported goods, submit to the owner, master or agent of such vessel or aircraft, as the case may be, in such manner as the Director-General may require —

(a) the house manifest specifying all the goods exported from Singapore;

(b) the export permit for each consignment of goods listed in the house manifest;

(c) in the case where there has been a transhipment of the goods —

(i) the transhipment permit for each consignment of goods listed in the house manifest; or

(ii) the through house bill of lading, through house air waybill or through house manifest, as the case may be, for each consignment of goods listed in the house manifest;

(d) a list of all the consignments of goods that either do not match the details in the relevant permits, including details of all discrepancies so found, or do not have the relevant accompanying permits; and

(e) any other document as the Director-General may direct.

(2) The owner, master or agent of any vessel or aircraft on which goods have been exported from Singapore in accordance with a permit shall, within 14 days after the departure of such vessel or aircraft, submit to the Director-General in such manner as he may require —

(a) an agent's manifest specifying the nationality of the vessel or aircraft, and all the goods exported from Singapore in the same order as in the ship's or aircraft's manifest;

(b) the export permit for each consignment of goods listed in the agent's manifest;

(c) in the case where there has been a transshipment of the goods —

(i) the transshipment permit for each consignment of goods listed in the agent's manifest; or

(ii) the through bill of lading, through air waybill or through manifest, as the case may be, for each consignment of goods listed in the agent's manifest;

(d) a list of all the consignments of goods that either do not match the details in the relevant permits, including details of all discrepancies so found, or do not have the relevant accompanying permits; and

(e) any other document as may be requested by the Director-General.

(3) The Director-General may, in his discretion and subject to such conditions as he may impose, allow the owner, master or agent of the vessel or aircraft to submit a statement in such form as the Director-General may require in lieu of the documents specified in [paragraph \(2\)](#).

[S 170/2003 wef 01/04/2003]

(4) Where no goods are exported from Singapore, the owner, master or agent of the vessel or aircraft shall, within 14 days of the departure of the vessel or aircraft, submit to the Director-General a nil manifest.

(5) Any person who contravenes this regulation or who breaches a condition imposed by the Director-General under [paragraph \(3\)](#) shall be guilty of an offence.

Submission of manifests and permits for imports

12. —(1) The freight forwarder, cargo agent or common carrier of any imported goods shall, within 10 days after the arrival of the vessel or aircraft carrying the imported goods, submit to the owner, master or agent of the vessel or aircraft, as the case may be, in such manner as the Director-General may require —

- (a) the house manifest specifying all the goods imported into Singapore;
- (b) the import permit for each consignment of goods listed in the house manifest;
- (c) in the case where there is a transhipment of the goods —
 - (i) the transhipment permit for each consignment of goods listed in the house manifest; and
 - (ii) the through house bill of lading, through house air waybill or through house manifest, as the case may be, for each consignment of goods listed in the house manifest;
- (d) a list of all the consignments of goods that either do not match the details in the relevant permits, including details of all discrepancies so found, or do not have the relevant accompanying permits;
- (e) a list of all undelivered goods; and
- (f) any other document as the Director-General may direct.

(2) The owner, master or agent of any vessel or aircraft on which goods have been imported into Singapore in accordance with a permit shall, within 17 days after the arrival of such vessel or aircraft, submit to the Director-General in such manner as he may require —

- (a) an agent's manifest specifying the nationality of the vessel or aircraft, and all the goods imported into Singapore in the same order as in the ship's or aircraft's manifest;

(b) the import permit for each consignment of goods listed in the agent's manifest;

(c) in the case where there has been a transshipment of the goods —

(i) the transshipment permit for each consignment of goods listed in the agent's manifest; and

(ii) the through bill of lading, through air waybill or through manifest, as the case may be, for each consignment of goods listed in the agent's manifest;

(d) a list of all the consignments of goods that either do not match the details in the relevant permits, including details of all discrepancies so found, or do not have the relevant accompanying permits;

(e) a list of all undelivered goods; and

(f) any other document as may be requested by the Director-General.

(3) The Director-General may, in his discretion and subject to such conditions as he may impose, allow the owner, master or agent of the vessel or aircraft to submit a statement in such form and manner as the Director-General may require in lieu of the documents specified in [paragraph \(2\)](#).

[S 170/2003 wef 01/04/2003]

(4) Where no goods are imported into Singapore, the owner, master or agent of the vessel or aircraft shall, within 17 days of the arrival of the vessel or aircraft, submit to the Director-General a nil manifest.

(5) The owner, master or agent of the vessel or aircraft shall not deliver the goods to any person unless he has obtained the import permit for the goods.

(6) Any person who contravenes this regulation or who breaches a condition imposed by the Director-General under [paragraph \(3\)](#) shall be guilty of an offence.

Nationality of vessel or aircraft

13. For the purposes of regulations 11 and 12 —

(a) any vessel or aircraft registered in any country shall be considered as having the nationality of that country; and

(b) any vessel or aircraft registered in a dependency or territory of any country shall be considered as having the nationality of that country.

Procedures in relation to light vessels and light aircraft

14. Regulations 9 to 13 shall not apply to the import into or export from Singapore of any goods by a light vessel or light aircraft.

Goods imported by light vessels and light aircraft

15. —(1) On the arrival of any light vessel or light aircraft in Singapore carrying goods for import into Singapore, the owner, master or agent of such vessel or aircraft shall not deliver the goods to any person unless the import permit in respect of the goods has been delivered to him.

(2) Upon receipt of the import permit under [paragraph \(1\)](#), the owner, master or agent of the vessel or aircraft shall, within 17 days of the arrival of the vessel or aircraft in Singapore, deliver the permit to the Director-General, or any person authorised by the Director-General to receive such permit.

(3) Any person who contravenes this regulation shall be guilty of an offence.

Goods exported by light vessels and light aircraft

16. —(1) Before the departure of any light vessel or light aircraft from Singapore, the owner, master or agent of such vessel or aircraft shall ensure that no goods are carried on board the vessel or aircraft unless the export permit in respect of the goods has been delivered to him.

(2) Upon receipt of the export permit under [paragraph \(1\)](#), the owner, master or agent of the vessel or aircraft shall deliver the permit to the Director-General, or any person authorised by the Director-General to receive such permit, before the departure of the vessel or aircraft from Singapore.

(3) No light vessel or light aircraft shall be allowed to leave the port or airport, respectively, unless the export permit has been delivered in accordance with [paragraph \(2\)](#).

(4) Any person who contravenes this regulation shall be guilty of an offence.

Transshipment of goods in accordance with permit

17. —(1) The agent of the first carrier vessel or aircraft shall, within 17 days of the arrival of the first carrier vessel or aircraft, deliver to the Director-General the transshipment permit together with such other documents as the Director-General may require.

(2) On the transshipment of the goods, the agent of the first carrier vessel or aircraft shall forthwith deliver a copy of the transshipment permit to the agent of the second carrier vessel or aircraft who shall, within 14 days of the departure of the second

carrier vessel or aircraft, deliver the same to the Director-General together with such other documents as the Director-General may require.

Goods transhipped within same free trade zone

18. —(1) Where any goods, not being a controlled import, controlled export or controlled transshipment, are imported into Singapore and remain in the same free trade zone or any customs airport under the [Customs Act \(Cap. 70\)](#), the agent of the first carrier vessel or aircraft shall, within 17 days of import, deliver to the Director-General a copy of the through bill of lading, through air waybill or through manifest together with such other documents that the Director-General may require.

(2) Where any goods, not being a controlled import, controlled export or controlled transshipment, are transhipped within the same free trade zone and exported from Singapore, the agent of the second carrier vessel shall, within 14 days of export, deliver to the Director-General a copy of the through bill of lading, through air waybill or through manifest together with such other documents that the Director-General may require.

Goods imported without approval of competent authority

19. —(1) Where any controlled imports have been imported without the requisite approval of the competent authority, such goods shall be re-exported or disposed of within such time and in a manner determined by the authority.

(2) Where any goods are required to be re-exported under [paragraph \(1\)](#), the importer shall re-export the goods within the period specified by the competent authority and satisfactory evidence of such re-export shall be produced to the competent authority within 7 days of such re-export.

(3) Any person who contravenes this regulation shall be guilty of an offence.

PART III

CERTIFICATE OF ORIGIN

Definitions of this Part

20. In this Part —
“authorised organisation” means an organisation specified in [the Fifth Schedule](#);

“certificate of origin” means a preferential certificate of origin or a non-preferential certificate of origin;

“issuing authority”, in relation to a certificate of origin, means the Director-General or the authorised organisation to which an application is made for the issue of the certificate of origin;

“non-preferential certificate of origin” means a certificate of origin which does not confer any tariff benefit for the exports to which it relates;

“preferential certificate of origin” means a certificate of origin which confers a tariff benefit for the exports to which it relates and includes a Commonwealth Preference Certificate.

Registers maintained by Director-General

21. —(1) The Director-General may maintain one or more registers in such form as he may determine containing the names and addresses of persons as he may approve as being eligible to receive a certificate of origin.

[S 170/2003 wef 01/04/2003]

(2) The Director-General may maintain one or more registers in such form as he may determine containing the particulars of persons he has approved to issue any non-preferential certificate of origin.

[S 170/2003 wef 01/04/2003]

(3) The Director-General may in any case which he thinks fit —

- (a) register or refuse to register any person;
- (b) delete the name of any person from the register; or
- (c) restore the name of any person to the register.

(4) An entry in the register shall not affect the discretion of the Director-General or an authorised organisation in deciding whether to issue any certificate of origin under this Part.

Application to be on register

22. —(1) Any person who desires to be on a register maintained under [regulation 21\(1\)](#) or [\(2\)](#) shall apply to the Director-General in such form and manner as the Director-General may determine.

(2) The applicant shall provide the Director-General with any further document or information that the Director-General may require.

(3) The registration of a person and the entry of the particulars of the person in the register shall be subject to such conditions as may be imposed by the Director-General.

(3A) Any person who breaches a condition imposed by the Director-General under [paragraph \(3\)](#) shall be guilty of an offence.

[S 633/2003 wef 01/01/2004]

(4) Any person registered in accordance with this regulation shall maintain or furnish any record or information relating to the manufacture, processing, production or sale of any goods by him when required to do so by the Director-General, including such information prepared or certified by a public accountant.

Issuing authority

23. —(1) A certificate of origin may be issued under this Part by the Director-General or any authorised organisation.

(2) The authority of an organisation to issue certificates of origin under this Part shall be subject to such conditions as the Director-General may impose.

(3) The Director-General may at any time vary or add to the conditions imposed under [paragraph \(2\)](#).

(4) An authorised organisation shall —

(a) comply with all the procedures and requirements imposed by the Director-General in the issuance of certificates of origin under this Part; and

(b) maintain a record of all certificates of origin issued, including copies of the documents issued in relation to such certificates, for a period not less than 2 years from the date of issue of the certificate.

(5) The Director-General may, in his discretion, withdraw any authorisation granted to an organisation or suspend the authorisation for such period as he thinks fit if the organisation fails to comply with any provision of the [Act](#) or these Regulations or the conditions, procedures or requirements imposed by the Director-General under this regulation.

[S 170/2003 wef 01/04/2003]

Issue of certificate of origin by issuing authority

24. —(1) Subject to [regulation 24A](#), any person who desires a certificate of origin in respect of —

(a) any goods manufactured, processed or produced in Singapore; or

(b) any goods manufactured, processed or produced in any country other than Singapore that have been or are exported or re-exported from Singapore,

shall apply to the issuing authority in such form and manner as may be determined by the Director-General.

(2) The applicant shall provide the issuing authority with any further document or information that the issuing authority may require.

(3) The Director-General may require, as a condition precedent to the issuance of the certificate of origin, that the applicant applies to be registered in the register maintained under [regulation 21\(1\)](#).

(4) The certificate of origin issued by an authorised organisation under this regulation shall, subject to the requirements imposed by the Director-General, be in such form as the authorised organisation may determine and may specify —

(a) the manner in which such goods have been manufactured, processed or produced;

(b) the particulars of the persons concerned in the manufacture, processing, production or exportation of such goods;

(c) such other particulars as the issuing authority thinks fit, including —

(i) the origin or the Singapore content of the goods to which the certificate relates;

(ii) the materials or parts, and their origin, used in the manufacture, processing or production of the goods; and

(iii) the method of shipment and such other details as may identify the goods to be exported.

(5) A certificate of origin issued by the issuing authority under this regulation shall be subject to such conditions as the issuing authority may impose.

(6) A certificate of origin issued by an organisation specified in [the Fifth Schedule](#) shall be made in its own name.

(7) Any person to whom a certificate of origin has been issued under this regulation shall maintain records of all documents which verify the certificate of origin for such period of time as may be required by the Director-General.

[S 633/2003 wef 01/01/2004]

(8) The Director-General may require any person referred to in [paragraph \(7\)](#) to furnish to him any document referred to in that paragraph at such time and in such manner as the Director-General may require.

[S 633/2003 wef 01/01/2004]

(9) Any person who breaches a condition imposed by the issuing authority under [paragraph \(5\)](#) or who fails to comply with [paragraph \(7\)](#) or a requirement of the Director-General made under [paragraph \(8\)](#) shall be guilty of an offence.

[S 633/2003 wef 01/01/2004]

Issue of non-preferential certificate of origin for non-controlled export

24A. Nothing in this Part shall prevent —

(a) any person whose particulars are registered in a register maintained under [regulation 21\(2\)](#); or

(b) any manufacturer or exporter,

from issuing, in respect of any goods exported or re-exported from Singapore on his own account other than a controlled export, a non-preferential certificate of origin in any form and manner acceptable to the country of import.

Issue of preferential certificate of origin

24B. —(1) Where a preferential tariff arrangement or agreement exists between Singapore and a country of import, nothing in this Part shall prevent any manufacturer or exporter from issuing on his own account, in respect of any goods for export or re-export from Singapore, a preferential certificate of origin in such form and manner acceptable to the country of import.

(2) A manufacturer or exporter referred to in [paragraph \(1\)](#) shall maintain a record of all preferential certificates of origin issued, including copies of the documents which verify such certificates, for such period of time as may be required under the relevant preferential tariff arrangement or agreement or by the Director-General, as the case may be.

(3) The Director-General may require any manufacturer or exporter to furnish to him any document referred to in [paragraph \(2\)](#) at such time and in such manner as the Director-General may require.

[S 633/2003 wef 01/01/2004]

(4) Any person who fails to comply with [paragraph \(2\)](#) or a requirement of the Director-General made under [paragraph \(3\)](#) shall be guilty of an offence.

[S 633/2003 wef 01/01/2004]

[S 607/2000 wef 01/01/2001]

Offences relating to certificates of origin

25. Except where otherwise permitted under this Part, any person, not being an issuing authority, who issues —

- (a) a document purporting to be a certificate of origin issued under this Part;
- (b) a preferential certificate of origin; or
- (c) a certificate of origin in respect of a controlled export,

shall be guilty of an offence.

Publication of information

26. The Director-General may publish or cause or allow to be published any information obtained by the Director-General in any application to be on the register maintained under [regulation 21](#) but no information that will lead to the identification of any person or to the identification of the goods manufactured, processed, produced, sold or exported by any person shall be published except with the written consent of that person.

Revocation of certificate of origin

27. A certificate of origin issued under this Part (except regulation 24B) may be revoked by the Director-General without assigning any reason.

PART IV

IMPORT CERTIFICATE AND DELIVERY VERIFICATION PROCEDURE

Application for import certificate

28. —(1) An application for the issue of an import certificate under this regulation shall be —

- (a) made by an importer of goods, whether he is the end-user or not;
- (b) made in such manner as the Director-General may determine;
- (c) made in triplicate in such form as the Director-General may determine with particulars of —
 - (i) the quantity, value and a complete description of the goods to be imported;
 - (ii) the name and address of the end-user of the goods; and

(iii) such undertaking or other information as the Director-General may require; and

(d) accompanied by —

(i) a declaration by the foreign exporter that the goods are subject to the export control of the exporting country; and

(ii) such information or document as the Director-General may require.

(2) An import certificate issued by the Director-General under this regulation shall be in duplicate and shall be valid for the period specified in the certificate and shall be subject to such conditions as the Director-General may impose.

(3) The Director-General may at any time vary or add to the conditions imposed under [paragraph \(2\)](#).

(4) The validity of an import certificate may, on the application of the importer concerned before the expiry of the certificate, be extended for such period of time as the Director-General thinks fit.

(5) Any person who breaches an undertaking given under paragraph (1)(c)(iii) or a condition imposed by this regulation shall be guilty of an offence.

Handling of import certificate

29. An importer to whom an import certificate has been issued shall —

(a) forward the original import certificate to the foreign exporter of the goods;

(b) import all the goods in respect of which the import certificate is issued before the expiry of the validity period or any extension thereof; and

(c) state the import certificate number in the application for an import permit under [regulation 4](#).

Notice of change of particulars

30. —(1) Where after the issue of an import certificate under this Part, a change occurs in any information or undertaking furnished in relation to an application for the import certificate, the importer shall forthwith notify the Director-General in writing of the particulars of the change.

(2) Where any goods have been imported in accordance with an import certificate issued under this Part, the end-user shall, if any change occurs in his name or address, inform the Director-General in writing within 14 days of such change.

(3) Any person who contravenes this regulation shall be guilty of an offence.

Prohibited acts in relation to import certificates

31. —(1) Except in accordance with a written approval from the Director-General, no person to whom an import certificate has been issued shall —

(a) import any goods for which an import certificate has been issued under this Part, or cause or permit such goods to be imported, into any country other than Singapore;

(b) dispose of such goods before they have been imported into Singapore; or

(c) export such goods or cause or permit them to be exported from Singapore after they have been imported into Singapore.

(2) Any person who contravenes this regulation shall be guilty of an offence.

Application for approval for purpose of regulation 31

32. —(1) An application for written approval to do any act stated in —

(a) [regulation 31\(1\)\(a\)](#) or [\(b\)](#) may be made by the person to whom the import certificate has been issued; and

(b) [regulation 31\(1\)\(c\)](#) may be made by any person intending to export the goods from Singapore.

(2) The application shall specify the quantity, value and complete description of the goods to be imported, exported or disposed of and, in the case of intended export from Singapore, be accompanied by —

(a) an end-user certificate or other like document recognised by the Director-General from the country to which the goods are to be exported; and

(b) such other documents as the Director-General may require.

(3) An approval granted by the Director-General under this regulation shall be in writing and shall be subject to such conditions as the Director-General may impose.

(4) The person to whom an approval has been given under [paragraph \(3\)](#) to export any goods from Singapore shall state the import certificate number in the application for an export permit under [regulation 4](#).

Revocation of import certificate

33. —(1) The Director-General may, by notice given to the importer, revoke the import certificate.

(2) Upon receipt of the notice of revocation, the importer shall forthwith surrender the import certificate and every copy thereof in his possession to the Director-General.

(3) Any person who contravenes paragraph (2) shall be guilty of an offence.

Unused import certificate

34. —(1) If, after the issue of an import certificate under this Part, the person to whom the import certificate was issued knows that the goods will not be imported, that person shall forthwith return the import certificate and any copy thereof in his possession to the Director-General.

(2) Any person who contravenes this regulation shall be guilty of an offence.

Verification of delivery

35. —(1) Where the export of any goods to Singapore is authorised by the exporting country subject to the receipt by the government or any other competent authority of the exporting country of a delivery verification certificate, the importer of the goods shall, within 14 days of the arrival of all the goods or any quantity thereof in Singapore, submit to the Director-General for the purpose of applying for the delivery verification certificate —

(a) the import certificate issued in respect of the goods together with particulars of the date of the arrival of the goods, the quantity of the goods, and the name of the vessel or the flight number of the aircraft in which the goods were so imported;

(b) the import permit for the import of the goods; and

(c) such other document as the Director-General may require.

(2) On receipt of the documents specified in [paragraph \(1\)](#), the Director-General may issue a delivery verification certificate for the goods or any quantity thereof that were imported into Singapore.

(3) The importer shall, on receipt of the delivery verification certificate, forward the certificate forthwith to the foreign exporter of the goods.

PART V GENERAL

Issue of other certificates

36. —(1) The Director-General may, on the application of any person, issue any certificate, visa or licence pertaining to any goods exported out of Singapore that is required in the country of import, including the Generalised System of Preferences (GSP) certificate, the Common Effective Preferential Tariff (CEPT) certificate, the Global System of Trade Preferences (GSTP) certificate, textile visa and import licence.

(2) The applicant shall provide the Director-General with all information and assistance that is necessary for determining whether the certificate, visa or licence may be issued under this regulation.

(3) The certificate, visa or licence shall be issued by the Director-General under this regulation if the goods in question meet the necessary criteria for the issuance of the certificate, visa or licence.

Register of importers, exporters, common carriers, etc.

37. —(1) The Director-General may maintain a register in such form as he may determine containing the particulars of —

- (a) importers;
- (b) exporters;
- (c) common carriers;
- (d) any person required to be registered under these Regulations; and
- (e) any person who desires to apply for a permit or certificate or any other document or form of approval under these Regulations.

(2) Any person applying for registration under this regulation shall provide the Director-General with all information and assistance that the Director-General may require.

(3) Where the Director-General is satisfied that the person is a fit and proper person to be registered under this regulation, the Director-General shall cause the particulars of that person to be entered in the register.

(4) The registration of a person under [paragraph \(3\)](#) shall be valid for such period as the Director-General may determine.

(5) For the purpose of [paragraph \(4\)](#), the Director-General may determine different periods of registration for different persons or classes of persons.

(6) The registration of a person under this regulation shall be subject to such conditions as the Director-General may impose, including any condition requiring the person so registered —

(a) to allow any authorised officer to inspect any premises of that person at which he carries on any activity to which his registration relates; and

(b) to maintain records of such documents in connection with the activity to which his registration relates for such period of time as the Director-General may require.

(7) The Director-General may at any time vary or add to the conditions imposed under [paragraph \(6\)](#).

(8) Any person who breaches a condition imposed by the Director-General under this regulation shall be guilty of an offence.

(9) The Director-General may suspend or remove from the register the name of any person who has contravened any provision of the [Act](#) or any regulations made thereunder or who has breached any condition imposed under this regulation.

(10) This regulation shall apply, with the necessary modifications, to a renewal of a registration.

[S 633/2003 wef 01/01/2004]

Applications to describe goods

38. An application for a permit or certificate made to the Director-General under these Regulations shall include a complete description of the goods, including the harmonized system code of the goods to be imported, exported or transhipped.

Applications to be accompanied by fees

39. —(1) An application made under these Regulations shall be accompanied by such fees as may be prescribed.

(2) The grant or issuance of a permit, certificate or any form of approval under these Regulations shall be subject to such fees as may be prescribed.

Furnishing of documents

40. —(1) Where —

(a) an application under these Regulations is to be made in a manner determined by the Director-General; or

(b) any other document is required to be submitted to the Director-General or any other party in a manner required by the Director-General, the Director-General may determine or require such application or document be made or submitted by electronic notice or any other manner as the Director-General thinks fit.

(2) Where a person is required under these Regulations to furnish a document, the Director-General may require that person to furnish such number of copies of the document as the Director-General may determine together with the original of the document.

Ship's and aircraft's stores, etc.

41. —(1) The owner or agent of any vessel leaving Singapore shall deliver to the Director-General or any person authorised by the Director-General —

(a) a statement declaring whether any ship's stores have been taken on board the vessel in Singapore and, if so, the total value of such stores; and

(b) if the vessel is a steamer or motor vessel, a statement declaring whether any coal or oil fuel has been taken into the vessel's bunkers at Singapore and, if so, the quality and quantity so taken.

(2) The owner or agent of any aircraft leaving Singapore shall deliver to the Director-General or any person authorised by the Director-General —

(a) a statement declaring whether any aircraft's stores have been taken on board the aircraft in Singapore and, if so, the total value of such stores; and

(b) a statement declaring whether any fuel has been taken into the aircraft's fuel tanks at Singapore and, if so, the quality and quantity so taken.

[\[S 697/2006 wef 01/01/2007\]](#)

Furnishing of information

42. —(1) No person shall, in relation to any application under these Regulations, knowingly or recklessly —

- (a) make a statement that is false or misleading in a material particular;
- or
- (b) give the Director-General or the issuing authority considering the application, any document containing information that is false or misleading in a material particular without —

- (i) indicating to that body that the document is false or misleading and the respect in which the document is false or misleading; and
- (ii) providing correct information to the body if the person has, or can reasonably obtain, the correct information.

(2) No person shall intentionally alter, suppress or destroy any document which he is required to submit under these Regulations.

(3) Any person who contravenes this regulation shall be guilty of an offence.

Wrongful use of certificates

43. —(1) No person shall use a certificate issued under these Regulations for any goods other than the goods in respect of which the certificate was issued.

(2) Any person who contravenes this regulation shall be guilty of an offence.

Forged permits and certificates

44. A person who counterfeits or falsifies, or uses, when counterfeited or falsified, any permit, certificate or document which is or may be granted or issued under these Regulations shall be guilty of an offence.

Penalty

45. Except where otherwise provided, any person who is guilty of an offence under these Regulations shall be liable —

(a) on the first conviction to a fine not exceeding \$100,000 or 3 times the value of the goods in respect of which the offence was committed, whichever is the greater, or to imprisonment for a term not exceeding 2 years or to both; and

(b) on the second or subsequent conviction to a fine not exceeding \$200,000 or 4 times the value of the goods in respect of which the offence was committed, whichever is the greater, or to imprisonment for a term not exceeding 3 years or to both.

Appeals to Minister

45A. Any person aggrieved by a decision of the Director-General made under these Regulations may, within 14 days from the date of receipt of the decision of the Director-General, appeal to the Minister in writing.

[S 633/2003 wef 01/01/2004]

Other written law not affected

46. [These Regulations](#) are in addition to, and not in derogation of or substitution for, any subsidiary legislation made under the [Act](#) or any other written law, whether made before or after 1st December 1995.

FIRST SCHEDULE

[Regulation 2](#)

PART A

CONTROLLED IMPORTS

<i>First column</i>		<i>Second column</i>
<i>Goods</i>		<i>Competent authority</i>
1. Amusement machines, coin or disc operated, including pin-tables, shooting galleries and cinematography machines		Commissioner of Police
2. Fruit machines or jackpot machines		Commissioner of Police
3. Poppy seeds (kaskas)		Director, Central Narcotics Bureau
4. Deleted by S 27/2000, wef 21/01/2000.		
5. Mastering equipment and replication equipment for any of the following:		Director-General, Singapore Customs.
(a) CD (compact disc);		
(b) CD-ROM (compact disc-read only memory);		
(c) VCD (video compact disc);		
(d) DVD (digital video disc);		
(e) DVD-ROM (digital video disc-read only memory)		

PART B

CONTROLLED EXPORTS

<i>First column</i>		<i>Second column</i>
<i>Goods</i>		<i>Competent authority</i>
Singapore-made textiles, garments or textiles articles for export to Canada, the European Union countries or the United States of America		Director-General, Singapore Customs.

PART C

CONTROLLED IMPORTS, CONTROLLED EXPORTS AND CONTROLLED TRANSHIPMENTS

<i>First column</i>		<i>Second column</i>
<i>Goods</i>		<i>Competent authority</i>
1. Articles of clothing intended as protection against attack, including bullet-proof vests		Commissioner of Police
2. Helmets, steel		Commissioner of Police
3. Toy guns, including pistols and revolvers		Commissioner of Police
4. Handcuffs		Commissioner of Police

SECOND SCHEDULE

[Regulation 6\(1\)\(a\)](#)

PROHIBITED IMPORTS

1. Cigarette lighter in the shape of a pistol or revolver.
2. Fire-crackers.
3. Deleted by S 197/2001, wef 01/04/2001.

THIRD SCHEDULE

[Regulation 6\(2\)\(a\) and \(b\)](#)

PROHIBITED IMPORTS FROM OR EXPORTS TO COUNTRY OR TERRITORY

The Republic of Iraq — Deleted by S 319/2003, wef 26/06/2003.

FOURTH SCHEDULE

[Regulation 6\(2\)\(c\)](#)

PROHIBITED EXPORTS TO COUNTRY OR TERRITORY

<i>Country or territory</i>		<i>Goods</i>
<i>Libya — Deleted by S 502/2003, wef 22/10/2003</i>		
<i>Angola — Deleted by S 79/2003, wef 18/02/2003.</i>		
<i>Rwanda — Deleted by S 119/2009, wef 26/03/2009.</i>		
Liberia		Weapons and military equipment.
Sierra Leone		(1) Arms and related materials of all types, including —
		(a) weapons;
		(b) ammunition;
		(c) military vehicles;
		(d) military equipment; and
		(e) paramilitary equipment.
		(2) Spare parts of any item falling under paragraph (1).
The Republic of Iraq		(1) Arms and related materials of all types, including —
		(a) weapons;
		(b) ammunition;
		(c) military vehicles;
		(d) military equipment; and
		(e) paramilitary equipment.
		(2) Spare parts of any item falling under paragraph (1).
Sudan		(1) Arms and related materials of all types, including —
		(a) weapons;
		(b) ammunition;
		(c) military vehicles;
		(d) military equipment; and

		(e) paramilitary equipment. (2) Military vessels of all types. (3) Military aircraft of all types. (4) Spare parts of any item falling under paragraph (1), (2) or (3).
Côte d'Ivoire		(1) Arms and related materials of all types, including — (a) weapons; (b) ammunition; (c) military vehicles; (d) military equipment; and (e) paramilitary equipment. (2) Military aircraft of all types. (3) Spare parts of any item falling under paragraph (1) or (2).
Democratic Republic of Congo		(1) Arms and related materials of all types, including — (a) weapons; (b) ammunition; (c) military vehicles; (d) military equipment; and (e) paramilitary equipment. (2) Military aircraft of all types. (3) Spare parts of any item falling under paragraph (1) or (2).

[\[S 319/2003 wef 26/06/2003\]](#)

[\[S 259/2005 wef 28/04/2005\]](#)

[\[S 26/2006 wef 19/01/2006\]](#)

[\[S 526/2006 wef 06/09/2006\]](#)

FIFTH SCHEDULE

Regulations 20 and [24\(6\)](#)

LIST OF AUTHORISED ORGANISATIONS

- 1.—[\[Deleted by S 406/2011 wef 15/07/2011\]](#)
2. Singapore Chinese Chamber of Commerce and Industry.
3. Singapore Indian Chamber of Commerce and Industry.
4. Singapore International Chamber of Commerce.

5. The Singapore Malay Chamber of Commerce and Industry.

[\[S 591/99 wef 30/11/1995\]](#)

6. Singapore Manufacturers' Federation.

[\[S 566/2004 wef 21/05/2003\]](#)

[\[S 406/2011 wef 15/07/2011\]](#)

SIXTH SCHEDULE

[Regulation 6\(2A\)](#)

CONDITIONS FOR EXPORT OF CERTAIN GOODS UNDER PREFERENTIAL TARIFF ARRANGEMENTS OR AGREEMENTS

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Foreign country</i>	<i>Goods</i>	<i>Conditions</i>
United States of America	Textiles, being the textile and clothing products specified in the Annex to the World Trade Organisation Agreement on Textiles and Clothing (whether or not such agreement has lapsed)	Where any part of the manufacture of the goods is carried out or procured by any person in Singapore, such person is registered under regulation 37 .

[\[S 633/2003 wef 01/01/2004\]](#)

SEVENTH SCHEDULE

[Regulation 6\(2\)\(d\)](#)

PROHIBITED IMPORTS FROM AND EXPORTS TO (INCLUDING GOODS IN TRANSIT BOUND FOR) COUNTRY OR TERRITORY

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Country or territory</i>	<i>Prohibited imports</i>	<i>Prohibited exports and goods in transit</i>
Democratic Republic of Korea	<p>(1) Any arms or related matériel.</p> <p>(2) Any item, material, equipment, goods and technology related to nuclear programmes, ballistic missile programmes and other weapons of mass destruction programmes set out in the lists in the United Nations Security Council documents S/2006/814, S/2006/815 and S/2006/853, respectively, which documents are updated from time to time and made available on the Internet through the official United Nations website at http://www.un.org/.</p>	<p>(1) Any arms or related matériel, except for small arms and light weapons.</p> <p>(2) Any item, material, equipment, goods and technology related to nuclear programmes, ballistic missile programmes and other weapons of mass destruction programmes set out in the lists in the United Nations Security Council documents S/2006/814, S/2006/815 and S/2006/853, respectively, which documents are updated from time to time and made available on the Internet through the official United Nations website at http://www.un.org/.</p> <p>(3) Any of the following luxury</p>

items:

- (a) cigars;
- (b) wines and spirits;
- (c) fur products;
- (d) leather bags and clothes;
- (e) perfumes and cosmetics;
- (f) plasma televisions;
- (g) personal digital music players;
- (h) luxury cars;
- (i) luxury motorboats and yachts;
- (j) watches of metal clad with a precious metal;
- (k) carpets;
- (l) works of art, collectors' pieces and antiques;
- (m) precious jewellery;
- (n) musical instruments

Iran

(1) Any item, material, equipment, goods and technology related to nuclear programmes and ballistic missile programmes set out in United Nations Security Council documents S/2006/814 and S/2006/815, respectively, which documents are updated from time to time and made available on the Internet through the official United Nations website at <http://www.un.org/>.

(1) Any item, material, equipment, goods and technology which could contribute to enrichment-related, reprocessing or heavy water-related activities, or to the development of nuclear weapon delivery systems, set out in the following United Nations Security Council documents or parts thereof, which documents are updated from time to time and made available on the Internet through the official United Nations website at <http://www.un.org/>:

(a) Annex B sections 2, 3, 4, 5, 6 and 7 of INFCIRC/254/Rev.8/Part 1 in document S/2006/814;

(b) Annex A section 1 and Annex B section 1 of INFCIRC/254/Rev.8/Part 1 in document S/2006/814, except —

(i) equipment covered by Annex

B section 1 when such equipment is for light water reactors; and

(ii) low-enriched uranium covered by Annex A section 1.2 when it is incorporated in assembled nuclear fuel elements for such reactors; and

(c) S/2006/815, except the items specified in Category II; 19.A.3.

(2) Any arms or related matériel.

(2) Any of the following arms as defined for the purpose of the United Nations Register of Conventional Arms:

(a) battle tanks;

(b) armoured combat vehicles;

(c) large calibre artillery systems;

(d) combat aircraft;

(e) attack helicopters;

(f) warships; and

(g) missiles or missile systems.

(3) Related matériel, including spare parts, of any item falling under paragraph (2).