



## CUSTOMS AND EXCISE DEPARTMENT

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**To All Organisers of Exhibitions/Fairs/Auctions,  
Freight Forwarders and Declaring Agents**

### **CUSTOMS DOCUMENTATION PROCEDURES FOR THE TEMPORARY IMPORTATION OF GOODS FOR EXHIBITIONS, FAIRS AND OTHER SIMILAR EVENTS**

I am pleased to forward the latest Customs documentation procedures for the temporary importation of goods for exhibitions, fairs, auctions and other similar events. The procedures will also be available on the INTERNET (address <http://www.gov.sg/Customs/>) with effect from 1 May 96.

2 This circular supersedes the earlier one issued on 18 Dec 95.

3 If you need further information or clarification, please contact the Customer Service Unit at Tel. No. 3752000.

**CHAN KOK YIN**  
**HEAD DOCUMENTATION**  
**for DIRECTOR-GENERAL OF CUSTOMS & EXCISE**

Encs.

1 Apr 96

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Customs Circular No: 9/96

1 Apr 96

## **CUSTOMS DOCUMENTATION PROCEDURES FOR THE TEMPORARY IMPORTATION OF GOODS FOR EXHIBITIONS, FAIRS OR OTHER SIMILAR EVENTS**

### **1 Introduction**

1.1 These procedures are meant to assist those who intend to temporarily import goods for public exhibitions, fairs, auctions and other similar events for the public. In the subsequent paragraphs, "exhibition" includes a fair, auction or other similar event for the public. "Organiser" includes an operator or manager or owner of the exhibition.

1.2 Goods imported for exhibitions are subject to payment of the Goods and Services Tax (GST). However, apart from intoxicating liquors and tobacco, goods could be temporarily imported for display or use at exhibitions without payment of GST by either using carnets, the Temporary Import Scheme or the Security Deposit Scheme.

1.3 The importation, sale and exportation of controlled goods will be subject to the approval of the various controlling authorities in Singapore. Prior approval must be obtained from the appropriate controlling authority before any controlled goods are imported into Singapore for an exhibition. Any controlled goods found to have been imported without authorization from the appropriate controlling authority will be impounded or detained by Customs and referred to the appropriate controlling authority for action.

### **2 Brochures, Pamphlets and Gifts**

GST should be paid on all brochures, pamphlets, gifts and other give-away items imported for an exhibition as they are meant for local consumption. However, there is provision for relief of GST if such goods are imported by post or by air and the total value of such goods does not exceed \$400.

### **3 Carnets**

A foreign exhibitor could import exhibition goods into Singapore using ATA carnet(s). When the exhibitor arrives in Singapore, he must produce the carnet together with the goods to Customs at the entry point for verification and endorsement. If any of the goods listed in the carnet are to be sold locally, prior approval must be sought from the Head, Documentation Branch, for the sale. GST is payable on the goods sold at 3% of the CIF value or selling price, whichever is the higher. The GST could be paid by means of a GST payment permit using the services of a local freight forwarder who is registered under the

TradeNet system. When goods covered by a carnet are taken out of Singapore, the foreign exhibitor must produce the carnet together with the goods to Customs at the exit point for verification and endorsement. GST will be recovered from the carnet holder on any item that is unaccounted for.

#### **4 Temporary Import Scheme (TIS)**

##### **4.1 Use of Local Freight Forwarders**

If goods are to be imported under TIS, either as hand-carried items or as freight cargo, Customs permits would have to be declared for the temporary importation, duty/GST payment and re-exportation of the goods. For this purpose, the services of a local freight forwarder registered with Customs under the TradeNet system could be engaged. The flow of documents to be prepared is shown in Annex A. Goods for exhibitions may be imported 3 weeks prior to the exhibition and be re-exported within 3 weeks of the closure of the exhibition. Requests for extension of these periods must be made in writing (with reasons stated) to Head, Documentation Branch. Such requests will be considered on a case by case basis and approval will be granted if there are cogent reasons.

##### **4.2 Bank Guarantee (BG) Under Section 99 of the Customs Act**

For all dutiable goods imported under TIS, the BG required to be lodged is generally 100% of the potential duty. However, for non-dutiable goods, the BG quantum is 30% of the potential GST. The required BG must be lodged with Customs before any Customs temporary import permits are declared through the TradeNet system. The BG must be lodged by the exhibition organiser, exhibitor or their local freight forwarder/declaring agent, on the prescribed format obtainable from the BG Unit, Permits/Manifests Section, Documentation Branch. The BG shall remain operative for at least three months after the closure of the exhibition. When submitting the BG to the Securities Registration Officer, the organiser, exhibitor or their local freight forwarder/declaring agent shall provide, on their letter-head, the name, venue and period of the exhibition. It would be in the interest of local declarants of Customs temporary import permits to ensure that sufficient BG (quantum stated above) is lodged a few days before they transmit their Customs import declarations through the TradeNet system. Their temporary import permits will be automatically rejected by the TradeNet system if their BG is insufficient. The declarant of the Customs temporary import permits (and any other party lodging the BG for the imported goods) will be held responsible for ensuring that the conditions imposed on the permits have been complied with, including the re-exportation of the goods within the period allowed for temporary importation. The declarants should pay duty/GST on any items listed in the temporary import permits that are sold, transferred or disposed of locally and on items not covered by Customs export permits. If the duty/GST on such items is not paid, it will be recovered from the BG lodged by the declarant or other party. The BG will be discharged when there are no outstanding revenue due to Customs in connection with the Customs temporary import permits declared.

#### 4.3 Letter of Undertaking (L/U)

The BG as stated above can be waived only if all the goods imported for the entire exhibition are to be re-exported and there will be no local sale, transfer or disposal of the goods. The Letter of Undertaking (L/U) must be put up by the organiser at least one month prior to importation of the goods, in the prescribed format obtainable from the Temporary Import Unit, Appraisement Section, Documentation Branch. A copy is attached. Before submitting the L/U to the Temporary Import Unit, the organiser shall provide the name, venue and period of the exhibition, the value of the goods to be imported and the appointed freight forwarder for the event. The L/U is subject to approval by Customs.

#### 4.4 Customs Clearance of Hand-carried Goods

##### 4.4.1 Arrival Clearance

If the goods for the exhibition are to be hand-carried into Singapore by air, sea, road or rail, the exhibitor's local declaring agent must fax a copy of the Customs temporary import permit to the exhibitor who must produce the document together with the goods to Customs for verification and endorsement at the entry point. If there is insufficient time for this to be done, the declaring agent should fax a copy of the Customs temporary import permit to the Officer Commanding (OC) of the Customs at the entry point concerned before the exhibitor arrives in Singapore. The name of the exhibitor, his arrival date/time and flight number must be provided. The exhibitor must declare the goods to Customs at the entry point and, if he is not in possession of a copy of the import permit, check with Customs or his local declaring agent, the import permit approved for the goods. The fax number of the OCs at the various entry points are as follows:

Air	:	OC Airports (Changi Airport)	-	Fax No: 5423009
Road	:	OC Land (Woodlands Checkpoint)	-	Fax No: 2696169
Rail/Sea:		OC Ports (Keppel Road)	-	Fax No: 2256076

##### 4.4.2 Departure Clearance

If the unsold exhibition goods are to be hand-carried out of Singapore, the exhibitor's local declaring agent must provide the exhibitor with a copy of the Customs export permit at the end of the exhibition. The exhibitor or the local declaring agent must produce the export permit together with the goods for Customs verification and endorsement at the exit point. Only endorsements of Singapore Customs on the export documents will be accepted as proof of export. The onus of ensuring that the permits are produced to Customs for endorsement at the exit point falls on the declarant of the Customs temporary import permit or the party lodging the BG with Customs for the relevant goods. If the foreign exhibitor is taking out the goods by air via Changi Airport, the exhibitor or local declaring agent should produce the permit together with the goods for Customs verification and endorsement at one of the two GST Refund Counters located in the Airport's departure hall at least one hour before the departure time. The counter before the airline check-in counters is for Customs inspection of goods meant to be checked-in as luggage whilst the other counter located in the departure hall after the Immigration counters is meant for Customs inspection of hand-carried

non-checked-in items. The local declaring agent would not be able to gain access to the latter GST Refund Counter unless he has a pass issued by the Airport Police.

#### 4.5 Payment of Duty/GST on Goods Sold, Transferred or Disposed of Locally

Customs duty/GST must be paid on any item listed in the Customs temporary import permit that is sold, transferred or disposed of locally and on any item that is not re-exported under a Customs export permit. The responsibility for paying the duty/GST to Customs rests with the declarant of the permit and alternatively on the party lodging the BG for the imported goods. The duty/GST should be paid to Customs within 14 working days of the closure of the exhibition. If the duty/GST due is not paid, it will be recovered from the BG lodged by these parties. In view of this, organisers must ensure that all foreign exhibitors are properly informed to pay the duty/GST to their local declaring agents before leaving Singapore. The GST will be based on the declared value or selling price, whichever is the higher. If dutiable goods are sold, the duty must be included when computing the GST. Customs officers would conduct inspections of the goods displayed as well as documents covering the importation and sales at the exhibition site.

#### 4.6 Reconciliation List of Permits

To facilitate early release of the BG after the exhibition, the declarant of the Customs temporary import permits must submit to the Temporary Import Unit, Appraisal Section, Documentation Branch, a reconciliation list as per Annex B showing the Customs import permits, duty/GST payment permits and Customs export permits taken out for the exhibition goods. Goods stored pending re-exportation are subject to Customs inspection at the place of storage. If any goods are unaccounted for, the GST payable will be recovered from the BG lodged by the declarant of the Customs temporary import permit or the party who lodged the BG for the goods.

### 5 Customs Security Deposit Scheme (SDS)

Foreign exhibitors who arrive by air with high value goods which are hand-carried could also avail themselves of the SDS. The procedure is as follows:

5.1 The person hand-carrying the high value goods must declare them to Customs when he arrives at Changi Airport. He must then lodge a security deposit, to cover the full amount of GST payable (3% of value), with Airport Customs. In this regard, the person concerned would have to fill up an application form (Annex C) for the purpose in the Customs office and submit it together with the import commercial invoices/packing lists itemizing the goods. The invoice/packing list will be endorsed by Customs after verification of the goods. The deposit can be lodged in cash or by a local banker's cheque. A receipt will be issued for the deposit lodged. A copy of the security deposit form will also be given to the person for completion of the remaining portion before he departs from Singapore. The articles could

then be taken as cleared for display at the exhibition.

5.2 Items that are subsequently sold or disposed of must be stated in the security deposit form and marked clearly in the invoice/packing list. The security deposit form and the invoice/packing list originally endorsed by Customs must be presented for verification and endorsement to Customs at Changi Airport at the time of export. Departing foreign exhibitors are advised to produce the goods for Customs inspection at the GST Refund Counter in the departure hall (see paragraph 4.4.2 above) at least 1 hour before their departure time so that clearance can be done smoothly.

5.3 The GST on any item that is sold or unaccounted for will be deducted from the security deposit lodged and the balance will be refunded to the depositor by cheque which will be mailed to his address.

## 6 Postal Parcels

Goods imported through the post could be imported under TIS. The Customs clearance and endorsement for the importation and exportation of such goods will be available at the Customs Counter, Singapore Post Mail and Parcels Centre, Chai Chee Industrial Park, 750 Chai Chee Road, Singapore 469000. The counter is open from 9.30 am to 6 pm (Mondays to Fridays) and 9.30 am to 2 pm (Saturdays).

## 7 Customs Seals on Packages/Containers

### 7.1 Imported Goods

Officers at the entry points may seal any package or container before releasing the goods. Such sealed packages or containers should be unpacked/unstuffed under Customs supervision. The organiser, local freight forwarder, local declaring agent or exhibitor must apply for Customs supervision of unpacking/unstuffing at the Temporary Import Unit, Appraisal Section, Documentation Branch (Fax: 3752096). Applications should be made on the appropriate form and should be forwarded with the Customs import permits, supporting invoices/packing lists and other shipping documents. Fees will be charged for such services.

## 7.2 Re-exported Goods

Officers of the Temporary Import Unit, Appraisal Section, Documentation Branch may place Customs seals on any package or container containing goods to be re-exported after the exhibition. The sealed package/container should be produced to Customs at the exit point with the seals intact. The organiser, local freight forwarder, local declaring agent or exhibitor should apply for Customs supervision of packing/stuffing at the Temporary Import Unit at least one day before the end of the exhibition. Applications should be made in the same manner as for imported goods (see paragraph 7.1 above). Fees will be charged for such services.

## 7.3 Unauthorised Breakage of Customs Seals

It is an offence to break or tamper with any Customs seal placed on any package or container. The declarant of the Customs permit as well as the person having custody of the sealed package or container should, therefore, take measures to safeguard the Customs seal.

## 8 Providing Information/Production of Documents to Customs

The organisers, exhibitors, freight forwarders and declaring agents may be required by Customs to provide information or produce documents regarding any exhibition under Sections 90 and 91 of the Customs Act. Failure to provide the information or to produce the document requested constitutes an offence under the Act.

## 9 Displaying Undeclared Imported Goods at the Exhibition

It is the responsibility of the organiser to inform foreign and local exhibitors in advance that all goods to be imported for display at the exhibition must be declared to Customs at the entry point and must be covered by proper Customs documents. These documents should be retained by the exhibitors as they are subject to Customs inspection at the exhibition site. If any exhibitor fails to declare the exhibition goods imported to Customs at the entry point, he would be committing an offence under the Customs Act.

## 10 Major Exporter Scheme (MES)

Freight forwarders are not permitted to use their own MES status for importing exhibition goods for their clients.

**11 Enquiries**

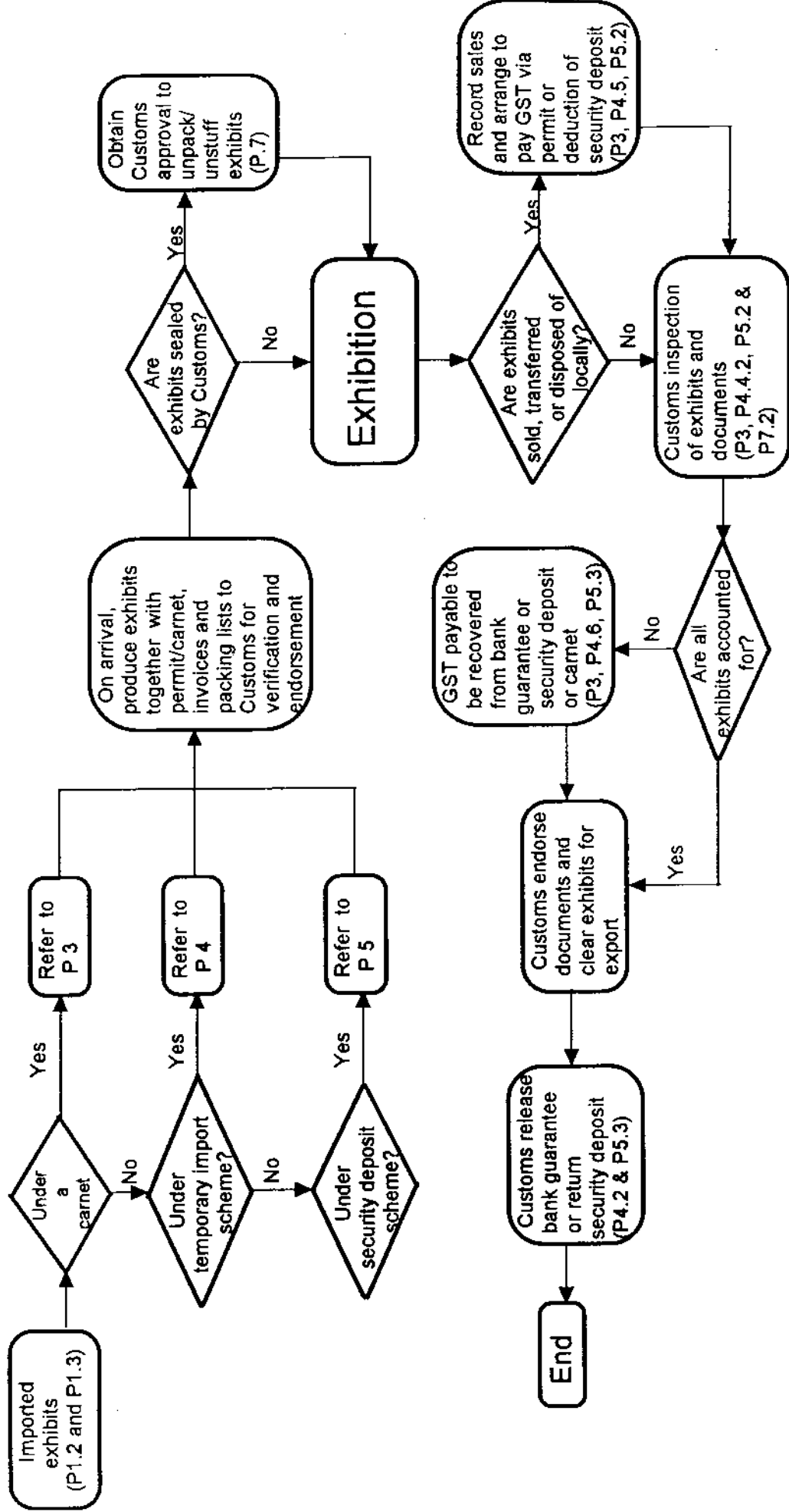
If you have any further enquiries on the matter, please contact the Customer Service Officer, Documentation Branch, Tel. No. 3752000. The procedures are also available on the INTERNET (address <http://www.gov.sg./Customs/>).

1 Apr 96

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# FLOW CHART ON CUSTOMS DOCUMENTATION PROCEDURES FOR THE TEMPORARY IMPORTATION OF GOODS FOR EXHIBITIONS, FAIRS OR OTHER SIMILAR EVENTS

(Note: 'P' refers to the relevant paragraph in the detailed procedures)



**RECONCILIATION PROCEDURE FOR EXHIBITION GOODS  
IMPORTED/EXPORTED UNDER THE TEMPORARY IMPORT PERMIT  
SCHEME**

**CUSTOMS IMPORT PERMITS (CCPs)**

Organiser/Forwarding Agents to submit to Temporary Import Unit,  
Documentation Branch, a consolidated list of Customs import permits  
covering all imported goods as well as lists of all exhibitors participating  
in the exhibition



**CUSTOMS EXPORT PERMITS (CCPs)**

Organiser/Forwarding Agents to submit to Temporary Import Unit,  
Documentation Branch, a consolidated list of Customs export permits  
covering all re-exported goods after the exhibition



**GST PAYMENT PERMITS**

Organiser/Forwarding Agents to submit to Temporary Import Unit,  
Documentation Branch, a consolidated list of GST payment permits  
covering all goods sold and GST paid to Customs



**RECONCILIATION LIST OF CUSTOMS PERMITS**

Organiser/Forwarding Agents to submit to Temporary Import Unit,  
Documentation Branch, a consolidated list of goods imported, goods re-  
exported, goods sold, GST paid with relevant Customs permit details and  
goods stored pending re-export



**APPLICATION FOR TEMPORARY IMPORT OF GOODS  
UNDER SECURITY DEPOSIT**

**(I) PARTICULARS OF GOODS TEMPORARILY IMPORTED**

Receipt/ invoice No.	Quantity and Description of Goods	Value (S\$)	3% GST (S\$)

**APPLICANT'S PARTICULARS**

Name: \_\_\_\_\_  
\_\_\_\_\_

Passport  
No: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

**(II) PARTICULARS OF GOODS SOLD IN SINGAPORE**

Receipt/ invoice No.	Quantity and Description of Goods	Value (S\$)	3% GST (S\$)

Date of  
arrival: \_\_\_\_\_

Flight No: \_\_\_\_\_

From: \_\_\_\_\_

**(III) PARTICULARS OF GOODS RE-EXPORTED**

Receipt/ invoice No.	Quantity and Description of Goods	Value (S\$)	3% GST (S\$)

Date of  
departure: \_\_\_\_\_

Flight No: \_\_\_\_\_

Total amount of GST to be refunded \_\_\_\_\_

To: \_\_\_\_\_

**APPLICANT'S DECLARATION/UNDERTAKING**

I (Name in block letters) \_\_\_\_\_

holder of Passport No \_\_\_\_\_

- a) declare that the information given above and in the supporting documents are true and correct;
- b) agree to lodge a sum of \$ \_\_\_\_\_ with the Customs & Excise Department as security deposit for the goods temporarily imported by me;
- c) agree to re-export the goods by air through Changi Airport within 3 months from the date of import, failing which the GST payable could be deducted from the deposit lodged;
- d) agree to produce my goods to Customs for inspection at the time of re-export; and
- e) undertake to pay the 3% GST on goods sold in Singapore.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**FOR OFFICIAL USE ONLY  
(Customs & Excise Department)**

On Importation  
Security deposit of \$ \_\_\_\_\_  
paid vide \_\_\_\_\_  
dated \_\_\_\_\_

Goods verified and found to be correct.

Signature & Staff No \_\_\_\_\_ Date \_\_\_\_\_

On Re-exportation  
Goods verified and found to be  
\*correct/incorrect.

Signature & Staff No \_\_\_\_\_ Date \_\_\_\_\_

(This form is to be completed in duplicate.)

\*delete as appropriate

dd 13.5.95

Director-General  
Customs & Excise Department  
1 Maritime Square #03-01  
World Trade Centre  
Singapore 099253

Dear Sir

**LETTER OF UNDERTAKING FOR WAIVER OF SECURITY ON \_\_\_\_\_**

In consideration of your waiver for the requirement of a banker guarantee as security pursuant to Section 81 of the Goods and Services Tax Act (Cap.117A), on the potential GST payable on the temporary import of the \_\_\_\_\_ (Description of Goods) for \_\_\_\_\_ (Name of event/exhibition) valued at S\$ \_\_\_\_\_, \_\_\_\_\_ (Name of Company/Statutory Board/Govt. Agency) hereby undertakes that there will be no local sale of any of these goods imported and will also ensure that all the goods will be re-exported to \_\_\_\_\_ (Country) by \_\_\_\_\_ (Date) \_\_\_\_\_.

\_\_\_\_\_ (Name of Company/Statutory Board/Govt. Agency) guarantees that Customs will be paid the GST due on any of the goods imported which could not be satisfactorily accounted to have been re-exported.

Yours

\_\_\_\_\_ (Name and Designation)

For and on behalf of:

\_\_\_\_\_ (Name of Company/Statutory Board/Govt. Agency)

[The signatory shall be a manager, secretary or director in the case of a company]

## **CONTROLLING AUTHORITIES AND CONTROLLED GOODS**

(Note: Items listed under each controlling authority are meant to serve as a guide and are not exhaustive.)

### **1 PRIMARY PRODUCTION DEPARTMENT**

Animals, birds and their by-products.  
Plants with soil.

### **2 SINGAPORE POLICE FORCE**

Arms and explosives.  
Bullet-proof clothing.  
Toy guns, pistols and revolvers.  
Weapons, kris, spears and swords.

### **3 MINISTRY OF INFORMATION AND THE ARTS**

Pre-recorded cartridges and cassettes.  
Newspapers, books and magazines.

### **4 BOARD OF FILM CENSORS**

Films, video tapes and video disks.

### **5 MINISTRY OF HEALTH**

Medicines, pharmaceuticals and poisons.

### **6 TELECOM AUTHORITY OF SINGAPORE**

Telecommunication and radio communication equipment.  
Toy walkie-talkies.