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CUSTOMS ACT

(CHAPTER 70, SECTION 13(1))

CUSTOMS (DUTIES) (EXEMPTION) ORDER

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G.N. No. S 16/1995

REVISED EDITION 2002
(30th September 2002)

[1st February 1995]

Citation

1. [This Order](#) may be cited as the [Customs \(Duties\) \(Exemption\) Order](#).

Definitions

2. —(1) In this Order, unless the context otherwise requires —
“civilian component” means the civilian personnel accompanying the Australian, New Zealand or United Kingdom force, who are employed in the service of such force or by an authorised service organisation accompanying the force or by a department or authority of the Government of Australia, New Zealand or United Kingdom having functions relating to the force or to defence matters, and who are neither stateless persons, nor nationals of, nor ordinarily resident in, Singapore;

“dependant” means a person not ordinarily resident in Singapore who is the spouse of a member of the Australian, New Zealand or United Kingdom force or the civilian component or who is wholly or mainly maintained or employed by any such members, or who is in his custody, charge or care, or who forms part of his family;

“registered dentist”, “registered medical practitioner”, “registered pharmacist” and “veterinary surgeon” have the same meanings assigned to them by the [Dentists Act \(Cap. 76\)](#), the [Medical Registration Act \(Cap. 174\)](#), the [Pharmacists Registration Act \(Cap. 230\)](#) and the [Poisons Act \(Cap. 234\)](#), respectively;

“self-balancing cycle” means a one-wheeled or two-wheeled transportation device for use by a single person only, which is designed to maintain its own balance when being ridden or when stationary.

[S 788/2010 wef 01/01/2011]

(2) Any certificate or permit required by this Order to be produced shall be produced to the proper officer of customs or to the Registrar of Vehicles, as the case may be.

Exemption

3. —(1) The organisations or persons, as the case may be, specified in the second column of [Part I of the Schedule](#) are hereby exempted from payment of customs duty and excise duty on the goods specified in the third column thereof, subject to —

- (a) the conditions specified in the fourth column;
- (b) the submission of the document, certificate or permit in such form and manner as the Director-General may determine;
- (c) the furnishing of such security in such amount as the Director-General may require; and
- (d) any further condition as the Director-General may, with the approval of the Minister, impose in any particular case.

(2) Any breach of the conditions subject to which any exemption was granted under this Order shall be an offence.

Exemption from special tax

4. Subject to this paragraph, motor vehicles which are the property of the following persons, organisations and armed forces shall be exempt from the special tax imposed by [section 17 of the Act](#):

- (a) the President, subject to the production of a certificate in such form as the Registrar of Vehicles shall direct given under the hand of the Aide-de-Camp to the President;
- (b) diplomatic, consular or other officials who are accorded consular and diplomatic privileges and immunities and officials of accredited Trade Missions in Singapore to the extent to which reciprocal treatment is accorded by the government which they represent to the Singapore diplomatic, consular or trade officials and their staff, subject to the production of a certificate in such form as the Registrar of Vehicles shall direct given under the hand of an official authorised by the Permanent Secretary, Ministry of Foreign Affairs, in that behalf;
- (c) members of the armed forces of any foreign country serving in Singapore, to the extent to which reciprocal treatment is accorded by such foreign country to members of the Singapore Armed Forces serving in such foreign country;
- (d) the Commonwealth Armed Forces; and
- (e) the Singapore Armed Forces, subject to the production of a certificate in such form as the Registrar of Vehicles shall direct given under the hand of a person authorised in that behalf by the Permanent Secretary, Ministry of Defence or the Permanent Secretary, Ministry of Foreign Affairs, as the case may be.

THE SCHEDULE

Regulation 3 (1)

PART I

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
1.	The President.	All goods.	(a) That the goods are for the personal or official use of the President; and (b) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of the Aide-de-Camp to the President.
2.	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.	All goods.	(a) Exemption granted to the extent to which reciprocal treatment is accorded by the government of the country which they represent to representatives of the Singapore Government and their staff serving in that country; (b) that the goods are for the personal or official use of the organisation or persons exempted in column (2); (c) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of an official authorised by the Permanent Secretary, Ministry of Foreign Affairs, and in the case of petroleum removed from the premises licensed under the Petroleum Act (Chapter 229), the

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
3.	<p>Organisation declared under section 2(1) of the International Organisations (Immunities and Privileges) Act (Chapter 145) by an Order of the President to be an organisation of which the Singapore Government and the government or governments of one or more sovereign Powers are members.</p>	<p>(1) All goods directly imported by the organisation for its official use.</p> <p>(2) Petrol removed from retail service stations in Singapore.</p>	<p>certificate shall be endorsed by the retailer or the petroleum company; and</p> <p>(d) that in the event of disposal to a non-entitled person, excise duty shall be levied and paid on the motor vehicle at the current value.</p> <p>(a) Subject to the production of a certificate in such form as the Director-General shall direct given under the hand of an official authorised by the Permanent Secretary, Ministry of Foreign Affairs, and signed by the secretary or other official responsible in Singapore for the management of the organisation; and</p> <p>(b) that in the event of disposal to a non-entitled person, excise duty shall be levied and paid on the motor vehicle at the current value.</p> <p>Subject to the production of a certificate in such form as the Director-General shall direct signed by the secretary or other official responsible in Singapore for the management of the organisation and endorsed by the owner of the retail service station licensed under the Petroleum Act (Chapter 229) or by the petroleum company.</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
			<p>to time, direct; and</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of an officer not below the rank of Lieutenant in the Navy, of Captain in the Army or of Flight Lieutenant in the Air Force authorised in writing by their respective Commanding Officers in that behalf;</p>
7.	Officers and men serving in ships of the Commonwealth Navies in full commission.	Intoxicating liquors and tobacco.	<p>(a) Subject to the production of a certificate in such form as the Director-General shall direct signed by the Commanding Officer or the Executive Officer of the vessel not below the rank of Lieutenant in the Navy; and</p> <p>(b) Specimen signatures of such officers shall be furnished to the Director-General and proof that the goods so exempted have been correctly delivered on board is furnished to the proper officer of customs.</p>
8.	Members of Australian, New Zealand or United Kingdom (ANZUK) Forces and the civilian components and their dependants.	(1) All goods imported by parcel post.	<p>(a) That the recipient of the parcels be identified to the proper officer of customs, if required to do so; and</p> <p>(b) that the parcels be in such quantities as the Director-General may allow.</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
9.	Navy, Army and Air Force Institute (NAAFI) and any other approved organisation providing similar services for ANZUK forces.	All goods excluding tobacco and intoxicating liquors other than beer.	<p>(a) Subject to the production of a certificate in such form as the Director-General shall direct;</p> <p>(b) that in the event of disposal during his term of service in Singapore, he shall not be eligible for another duty-free motor vehicle; and</p> <p>(c) that in the event of disposal to a non-entitled person, excise duty shall be levied and paid on the motor vehicle at the current value.</p> <p>(a) That the goods are imported or released from customs control on account of members of ANZUK Forces, civilian components or dependants;</p> <p>(b) that every bottle or other container for beer supplied under this exemption shall be marked in such manner as the Director-General may, from time to time, direct;</p> <p>(c) that in the case of petroleum —</p> <p>(i) it shall have added to it such colouring substance as the Director-General may, from time to time, direct; and</p> <p>(ii) it shall be used solely in the official vehicles of NAAFI and the organisation; and</p> <p>(d) subject to the production of a certificate</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
10.	Singapore Armed Forces.	(1) All military stores except petrol and high speed diesel.	<p>in such form as the Director-General shall direct signed by a responsible officer of NAAFI or the organisation.</p> <p>(a) That the stores shall be marked in such manner as the Director-General may, from time to time, direct; and</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of an officer authorised in writing by the Permanent Secretary, Ministry of Defence, or by an officer deputed by him in that behalf or the Commanding Officer of the Unit.</p>
		(2) Condemned stores.	<p>(a) That a list of the condemned stores and their locations shall be furnished to the proper officer of customs before auction;</p> <p>(b) that the condemned stores may be subject to inspection before auction; and</p> <p>(c) subject to the production of a condemnation certificate given under the hand of an officer authorised in writing by the Permanent Secretary, Ministry of Defence, or by an officer deputed by him or by the Commanding Officer of the Unit.</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
11.	Members of the Singapore Armed Forces, including members and honorary members of the volunteer Forces not in continuous training.	Beer manufactured in Singapore.	<p>(a) That the beer shall be sold only in bottles or other containers marked in such manner as the Director-General may, from time to time, direct;</p> <p>(b) that the beer shall be sold only for consumption in messes and canteens of the Forces, and during any function organised by the Forces for consumption within the premises where the function is held; and</p> <p>(c) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of the Commanding Officer or the Logistics Officer whose specimen signatures shall be lodged with the Director-General.</p>
12.	Members of the Gurkha Contingent of the Singapore Police Force and the Prisons Gurkha Unit.	Whisky and beer.	<p>(a) That the whisky and beer are for consumption in connection with the celebration of the Dashera Festival by members of the Contingent or Unit only;</p> <p>(b) that every bottle or other container supplied under this exemption shall be marked in such manner as the Director-General may, from time to time, direct; and</p> <p>(c) subject to the production of a certificate in such form as the</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
13.	Educational and research establishments, Government departments, statutory bodies and any company with research and development facilities	(1) Ethyl alcohol. (2) Petroleum spirit and products.	<p>Director-General shall direct given under the hand of the Commanding Officer of the Contingent or Unit.</p> <p>(a) That the goods exempted in such quantities as the Director-General may determine shall be used solely for instructional, official or research and development purposes; and</p> <p>(b) that the exemption shall be subject to the production of a certificate in such form as the Director-General shall direct, given under the hand of —</p> <p>(i) the Head of the establishment or Government department;</p> <p>(ii) the Chairman or Chief Executive of the statutory body; or</p> <p>(iii) the Head of the company or such other person in a position of authority in the company acceptable to the Director-General.</p>
14.	Registered Pharmacists.	Ethyl alcohol.	(a) That the alcohol shall be used solely for the purposes authorised in Part II of this Schedule or is stocked for sale to any other registered pharmacist, any person in charge of a hospital or kindred institution, any registered medical

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
15.	Registered medical practitioners, registered dentists, veterinary surgeons and any person in charge of a hospital or kindred institution.	Ethyl alcohol.	<p>practitioner or any veterinary surgeon in such quantities as may be approved by the Director-General;</p> <p>(b) that no preparation made from alcohol on which excise duty has not, by reason of this exemption, been paid shall be sold or delivered or purchased or received by any person otherwise than for medical purposes; and</p> <p>(c) subject to the production of a certificate in such form as the Director-General shall direct.</p> <p>(a) That the alcohol shall be used for scientific purposes and purposes authorised in Part II;</p> <p>(b) that no preparation made from alcohol on which excise duty has not, by reason of this exemption, been paid shall be sold or delivered or purchased or received by any person otherwise than for medicinal and scientific purposes; and</p> <p>(c) that the alcohol is obtained from a registered pharmacist in accordance with item 14.</p>
16.	Petroleum company licensed under section 51(1) or 63(1) of the Act .	Petroleum.	(a) That a sample of the petroleum be removed to a laboratory approved by Director-General for the

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
17.	Petroleum company licensed under section 63(1) of the Act.	Petroleum.	<p>testing purposes;</p> <p>(b) that the quantity of petroleum so used in any one month shall not exceed such quantity as the Director-General may, from time to time, allow; and</p> <p>(c) that the company shall keep records, which shall be open for inspection by a senior officer of customs, showing details of all petroleum products taken into the laboratory and the manner of its disposal.</p> <p>(a) That the petroleum is used for blending, mixing, upgrading, downgrading, varying and similar operations at the licensed premises;</p> <p>(b) that duty shall be collected on the final product removed for local use if it is dutiable; and</p> <p>(c) that the company shall keep records, which shall be open for inspection by a senior officer of customs, showing details of all the petroleum products used and the final product resulting from such operations.</p>
18.	Brewery licensed under section 63(1) of the Act.	Beer.	<p>(a) That the beer shall be used solely for testing purposes in the laboratory of the brewery;</p> <p>(b) that the total quantity of beer so used in any one month shall not exceed</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
19.	Distillery licensed under section 63(1) of the Act.	(1) Brandy, Gin, Rum, Whisky, Vodka, Alcohol and Samsoo.	<p>such quantity as the Director-General may, from time to time, allow;</p> <p>(c) that the brewery shall keep records, which shall be open to inspection by a senior officer of customs, showing details of all beer used in the laboratory of the brewery and the manner of its disposal; and</p> <p>(d) that any beer which is no longer required for laboratory tests at the close of the last day of each preceding month shall be destroyed in the presence of an officer of customs.</p> <p>(a) That the goods exempted shall be used solely for testing purposes in the distillery;</p> <p>(b) that the quantities of goods exempted used in any one month shall not exceed such quantities as the Director-General may, from time to time, allow;</p> <p>(c) that the distillery shall keep records, which shall be open to inspection by a senior officer of customs, showing details of all goods exempted used for testing purposes at the distillery and the manner of their disposal; and</p> <p>(d) that any goods exempted which are not used for tests at the close of the last day of each preceding month shall be destroyed in the presence</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
		(2) Imported non-standard ethyl alcohol.	<p>of an officer of customs.</p> <p>(a) That the non-standard ethyl alcohol is imported for redistillation only and shall not be sold or disposed of in its original state;</p> <p>(b) that the entire quantity of the non-standard ethyl alcohol shall be redistilled without addition of any other material except water for the purpose of dilution;</p> <p>(c) that the quantity of non-standard ethyl alcohol to be imported shall not exceed such quantity as the Director-General may, from time to time, allow;</p> <p>(d) that all conditions applicable to ethyl alcohol produced from sugar or molasses shall be applicable to ethyl alcohol produced from any non-standard ethyl alcohol; and</p> <p>(e) that the import is subject to the production of a certificate in such form as the Director-General shall direct.</p>
20.	Tobacco manufacturer licensed under section 63(1) of the Act.	Cigarettes.	<p>(a) That the cigarettes shall be used solely for testing purposes in the laboratory of the factory;</p> <p>(b) that the total quantity of cigarettes so used in any one month shall not exceed such quantity as the Director-General may, from time to time, allow;</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
			<p>(c) that the manufacturer shall keep records, which shall be open to inspection by a senior officer of customs, showing details of all cigarettes used for testing at the factory and the manner of its disposal; and</p> <p>(d) that any cigarette which is no longer required for tests at the close of the last day of each preceding month shall be destroyed in the presence of a proper officer of customs.</p>
21.	Industrial user.	High speed diesel.	<p>(a) That the fuel is for industrial users;</p> <p>(b) that exemption shall not apply to diesel sold at petrol kiosks and service stations; and</p> <p>(c) that the diesel exempted shall be only for the consumption of the entitled user.</p>
22.	Bona fide traveller other than a traveller below 18 years of age or arriving from Malaysia.	Wine, spirits or beer of the following quantities:	
		(1) a quantity of wine, spirits or beer not exceeding one litre each;	(a) That the liquors are for his personal consumption and that if the quantity in his possession inclusive of those purchased from a duty-free shop licensed under the Act exceeds the applicable quantity allowed in column (3), he shall pay duty on the excess;

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
		<p>(2) a quantity of wine and beer not exceeding 2 litres and one litre, respectively; or</p> <p>(3) a quantity of beer and wine not exceeding 2 litres and one litre, respectively.</p>	<p>(b) that the liquors must not be of a category the import of which is absolutely prohibited under section 38 of the Act; and</p> <p>(c) that he shall satisfy the proper officer of customs that he has spent not less than 48 hours outside Singapore immediately before his arrival.</p>
23.	Bona fide crew members.	Spirits not exceeding one quarter litre and table wines or beer not exceeding one litre each.	<p>(a) That the liquors are for his personal consumption and that if he imports a greater quantity than is allowed, he shall pay duty on the excess;</p> <p>(b) that the liquors must not be of a category the import of which is absolutely prohibited under section 38 of the Act; and</p> <p>(c) that he has spent not less than 48 hours outside Singapore immediately before his arrival.</p>
24.	Singapore foreign service official returning from posting in overseas mission.	One second-hand motor vehicle.	<p>(a) That the motor vehicle imported must be re-exported within 6 months from the date of importation; and</p> <p>(b) that the official submits a written undertaking to the Director-General that in the event of failure to comply with condition (a), he would pay the excise duty, on demand, to the Director-General, at the value the motor</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
25.	Person in charge of any motor vessel, motor vehicle, railway locomotive or self-propelled railcar.	Petroleum in the fuel tank.	<p>vehicle would fetch at the time of first importation.</p> <p>(a) That the petroleum imported is for use in propelling the motor vessel, motor vehicle, railway locomotive or self-propelled railcar and does not exceed an amount equal to the capacity of the fuel tank normally fitted to that model of conveyance by the manufacturer; and</p> <p>(b) that where the petroleum is removed from the fuel tank other than in the course of propelling the said conveyance, such petroleum removed shall be liable to payment of excise duty.</p>
26.	Person in charge of any motor vehicle.	Temporary import of motor vehicle for private use.	<p>(a) That the motor vehicle is for the temporary and exclusive use of the person in charge;</p> <p>(b) that it is intended that the motor vehicle is to leave Singapore as soon as possible; and</p> <p>(c) that the excise duty is payable if the motor vehicle is sold, disposed of or transferred locally.</p>
27.	Importer.	Re-importation of bona fide trade samples temporarily exported.	<p>(a) That the exportation and re-importation of the goods be registered by the proper officer of customs at the time of export and re-import;</p> <p>(b) that the goods are</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
28.	Importer.	Re-importation of motor vehicles temporarily exported for repair.	<p>identified to the satisfaction of the proper officer of customs;</p> <p>(c) that the goods are exported for the sole purpose of soliciting trade;</p> <p>(d) that the goods have not undergone any processing or manipulation outside Singapore since their exportation; and</p> <p>(e) that the goods are to be re-imported within 3 months from the date of exportation or within such further period as may be approved by the Director-General.</p> <p>(a) That the exportation and re-importation of the motor vehicles be registered by the proper officer of customs at the time of export and re-import;</p> <p>(b) that the motor vehicles are identified to the satisfaction of the proper officer of customs;</p> <p>(c) that the motor vehicles are to be re-imported within 3 months from the date of exportation or within such further period as may be approved by the Director-General;</p> <p>(d) the importer must satisfy the senior officer of customs that he is still the original owner of any such motor vehicle;</p> <p>(e) a certificate is</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
29.	Importer.	(1) Re-importation of motor vehicles (other than those exported for repair) which have been registered in Singapore prior to the imposition of duty.	<p>produced from the repairer to the effect that new parts have or have not been added, as the case may be;</p> <p>(f) an invoice issued by the repairer is produced to show the cost of workmanship for the repair and the prices of the new parts added, if any; and</p> <p>(g) that the exemption hereby granted shall be applicable only to the remaining original parts of the motor vehicles re-imported subject to payment of excise duty on the cost of new parts added or replaced, cost of workmanship for the repair, freight/insurance charges for the export and re-import of the vehicles, test fees incurred such as that for emission test, windscreen test and all other incidental charges.</p> <p>(a) That the importer satisfies the senior officer of customs that he is still the original registered owner of any such motor vehicle;</p> <p>(b) that the motor vehicle has not undergone any repair or modification outside Singapore since its exportation; and</p> <p>(c) subject to the production of a certificate in such form as the Director-General shall direct.</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
		(2) Re-importation of motor vehicles (other than those exported for repair) which have been registered in Singapore previously and on which duty has been paid.	<p>(a) That the importer satisfies the senior officer of customs that —</p> <p>(i) he is still the original registered owner of any such motor vehicle; and</p> <p>(ii) the duty has been paid previously;</p> <p>(b) that the motor vehicle has not undergone any repair or modification outside Singapore since its exportation;</p> <p>(c) that for each vehicle he shall pay the difference in duty, if any, between the present amount at the current value and the amount paid previously;</p> <p>(d) that in the event that the present amount of duty for each vehicle is lower than the amount paid previously, no refund of duty shall be allowed; and</p> <p>(e) subject to the production of a certificate in such form as the Director-General shall direct.</p>
		(3) Re-importation of motor vehicles (other than those exported for repair) which have not been registered in Singapore previously and on which duty has been paid.	(a) That the importer satisfies the senior officer of customs that —

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
30.	Importer.	Temporary import of motor vehicles for repairs and subsequently re-exported as well as spare parts imported for use in the vehicles to be repaired and the repaired vehicles subsequently exported.	<p>(i) he is still the original owner of any such motor vehicle; and</p> <p>(ii) the duty has been paid previously;</p> <p>(b) that the motor vehicle has not undergone any repair or modification outside Singapore since its exportation;</p> <p>(c) that for each vehicle he shall pay the difference in duty, if any, between the present amount at the current value and the amount paid previously;</p> <p>(d) that in the event that the present amount of duty for each vehicle is lower than the amount paid previously, no refund of duty shall be allowed; and</p> <p>(e) subject to the production of a certificate in such form as the Director-General shall direct.</p> <p>(a) That the motor vehicles are re-exported within 3 months from the date of importation or within such further period as may be approved by the Director-General;</p> <p>(b) that the importation and re-exportation of the motor vehicles be registered by the proper officer of customs at the time of import and re-export;</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
			<p>(c) that the motor vehicles are identified to the satisfaction of the proper officer of customs; and</p> <p>(d) that security is furnished to cover the excise duty on the motor vehicles imported.</p>
31.	Importer.	Motor vehicles.	<p>(a) That the motor vehicles are imported for purposes of demonstration, training or permanent display;</p> <p>(b) that they are not used on any public road within the meaning of the Road Traffic Act (Chapter 276); and</p> <p>(c) that the excise duty is payable if they are sold or transferred to a person or organisation not entitled to duty exemption.</p>
32.	Any individual who is neither a citizen of Singapore nor a permanent resident in Singapore.	One motor vehicle for temporary use.	<p>(a) That the motor vehicle is exported within 3 months from the date of approval;</p> <p>(b) that the individual shall not be allowed to import more than one vehicle;</p> <p>(c) that security is furnished to cover the excise duty on the motor vehicle; and</p> <p>(d) that in the event of disposal in Singapore, excise duty shall be levied and paid on the motor vehicle at the value it would fetch at the time of first importation.</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
33.	Importer.	Temporary import of motor vehicles for display at exhibitions, shows, fairs or other similar events and subsequently exported.	<p>(a) The importer must produce an ATA Carnet issued by an overseas organisation recognised by the Director-General in accordance with any international convention, agreement or arrangement which the Singapore Government is a contracting party and the imported motor vehicles are to be re-exported within the validity period of the Carnet; or</p> <p>(b) the importer must produce an inward permit in such form as the Director-General may determine and the imported motor vehicles are to be re-exported within 3 months from the date of importation or within such further period as may be approved by the Director-General;</p> <p>(c) a security is furnished to cover the excise duty on the motor vehicles if the temporary import is not covered under an ATA Carnet;</p> <p>(d) that in the event of disposal in Singapore, excise duty shall be levied and paid on the motor vehicles at the value which would fetch at the time of first importation; and</p> <p>(e) that the motor vehicles are identified to the satisfaction of the proper officer of customs.</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
34.	Importer.	Racing motor cars and racing motor cycles.	<p>(a) That such vehicles are not for use on public roads and are registered as such by the Registrar of Vehicles;</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall direct; and</p> <p>(c) that such vehicles are not disposed of for use other than racing without the approval of the Director-General.</p>
35.	Importer.	Go-karts , “pocket” motor cycles, powered kick scooters, mobility scooters, all-terrain vehicles (quad bikes) and self-balancing cycles.	<p>(a) That such vehicles are not for use on public roads; and</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall direct.</p>
36.	Importer.	Chassis fitted with engines and bodies (including cabs) of golf cars and go-karts.	<p>(a) That such parts are meant for golf cars and go-karts that are not for use on public roads; and</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall direct.</p>
37.	Importer.	Vintage cars.	<p>(a) That the cars must be pre-1940 models;</p> <p>(b) that the imported cars shall not be resold in Singapore or disposed of</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
			<p>in any manner without the approval of the Director-General; and</p> <p>(c) that the cars must be given additional registration fee exemption by the Registrar of Vehicles unless they are not registered for use on any public road.</p>
38.	Lessee of any Malayan Railway Restaurant car.	All goods.	That the goods are imported in the restaurant car solely for consumption or use by passengers on the train.
39.	Approved institutions comprising nursing homes, old folks homes, hospitals and those involved with hospital services.	Motor vehicles.	<p>(a) That the motor vehicles are to be registered under the name of the institution;</p> <p>(b) that the motor vehicles are only to be used for the institution's activities and not for the personal use of its directors or executives;</p> <p>(c) that they must be granted additional registration fee exemption by the Registrar of Vehicles;</p> <p>(d) subject to the production of a certificate in such form as the Director-General shall direct;</p> <p>(e) that the requirements laid down by the Registrar of Vehicles for granting additional registration fee exemption in respect of such motor vehicles are complied</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
39A.	Any company or organisation.	Ambulances.	<p>with;</p> <p>(f) that any breach of the conditions imposed by the Registrar of Vehicles would render the applicant liable for payment of excise duty in full; and</p> <p>(g) that in the event of disposal to a person not entitled to such exemption, excise duty shall be levied and paid on the motor vehicles at the current value.</p> <p>(a) That the ambulances are to be registered under the name of the company or organisation;</p> <p>(b) that the ambulances are only to be used for the activities of the company or organisation and not for the personal use of its directors or executives;</p> <p>(c) that the exemption shall be subject to the production of a certificate in such form as the Director-General shall direct;</p> <p>(d) that the ambulances must be granted additional registration fee exemption by the Land Transport Authority;</p> <p>(e) that the requirements imposed by the Land Transport Authority for granting additional registration fee exemption in respect of such ambulances are complied with;</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
40.	Disabled person.	Invalid carriages, ordinary and modified vehicles	<p>(f) that any breach of the requirements imposed by the Land Transport Authority would render the applicant liable for payment of excise duty in full; and</p> <p>(g) that in the event of a disposal of the ambulances to a person not entitled to such exemption, excise duty shall be levied and paid on the ambulances at the current value.</p> <p>(a) That the applicant must be given additional registration fee exemption by the Registrar of Vehicles;</p> <p>(b) that the applicant must comply with all requirements laid down by the Registrar of Vehicles;</p> <p>(c) that the applicant is only entitled to one duty-free vehicle;</p> <p>(d) that the applicant is not entitled to purchase a new duty-free vehicle until after 6 years;</p> <p>(e) that in the event of disposal to a person not entitled to duty exemption, excise duty shall be levied and paid on the motor vehicle at the current value; and</p> <p>(f) that any breach of the conditions imposed by the Registrar of Vehicles would render the applicant liable for payment of excise duty in</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
			full.
41.	The National Council of Social Service.	Dutiable unclaimed goods.	That the goods must be donated by the Maritime and Port Authority of Singapore.
42.	Local Cigarette Manufacturing Companies	Imported Leaf Tobacco, Semi-manufactured Tobacco, Cut Rag Tobacco and Reconstituted Tobacco.	<p>(a) That the tobacco must be imported by a local cigarette manufacturing company;</p> <p>(b) that the tobacco imported shall be stored in a place licensed under section 63 of the Act;</p> <p>(c) that the tobacco imported shall be used only for the local manufacture of cigarettes; and</p> <p>(d) that the local cigarette manufacturing company shall keep records, which shall be open to inspection by a senior officer of customs, showing details of all the tobacco imported and those which are used in the local manufacture of cigarettes.</p>
43.	Individual.	Fermented liquor.	That the fermented liquor is manufactured by the individual in accordance with the Customs (Home-Brewing of Fermented Liquors) (Exemption) Order 2008 (G.N. No. S 194/2008).
44.	Exhibitor.	Wine not exceeding 2.25 litres per label per day, where the wine is	(a) That the wine is used for the purpose of wine sampling by

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
45.	Importer.	Motorised bicycles.	<p>representatives of businesses at a wine exhibition or conference event approved by the Director-General and if the quantity imported exceeds the quantity allowed in column (3), the exhibitor shall pay duty on the excess;</p> <p>(b) that the sampling of the wine is conducted within a venue approved by the Director-General;</p> <p>(c) that the wine must not be of a category the import of which is absolutely prohibited under section 38 of the Act;</p> <p>(d) that where any of the wine in any of the bottles or other receptacles is sold, disposed of or transferred locally, or used for any purpose other than that intended in paragraph (a), the duty is payable in respect of all the wine originally contained in that bottle or other receptacle, as the case may be; and</p> <p>(e) that the exhibitor shall keep records, which shall be open for inspection by an officer of customs, showing details of all of the wine taken into the approved venue of the approved wine exhibition or conference event and the manner of its use and disposal.</p> <p>(a) That the motorised bicycles are not to be</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
46.	Educational institutions.	Motor vehicles manufactured in Singapore for academic purposes.	<p>registered as motorcycles or scooters by the Registrar of Vehicles; and</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall direct.</p> <p>(a) That the motor vehicles are not intended for use on any public road, except in a competition or for the purpose of testing;</p> <p>(b) that the motor vehicles are not sold, disposed of or transferred in any manner without the approval of the Director-General; and</p> <p>(c) that the excise duty is payable if the motor vehicles are used on a public road other than in a competition or for the purpose of testing; or sold, disposed of or transferred to a person not entitled to duty exemption.</p>
47.	Importers	<p>Half-cuts of a motor car, each of which is cut off at points between 2 vertical planes which are both perpendicular to the longitudinal axis of the motor car, where —</p> <p>(a) one vertical plane contains the rear-most point of each front wheel arch of the motor car; and</p> <p>(b) the other vertical plane</p>	<p>(a) That both half-cuts of the motor car are imported together;</p> <p>(b) that the excise duty is payable if both half-cuts of the motor car are re-joined together; and</p> <p>(c) subject to the production of a certificate in such form as the Director-General shall direct.^[S 387/2011 wef 11/07/2011]</p>

(1) No.	(2) <i>Organisations or Persons Exempted.</i>	(3) <i>Goods Exempted.</i>	(4) <i>Conditions.</i>
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contains the front-most point of each rear wheel arch of the motor car.

[\[S 685/2002 wef 01/01/2003\]](#)
[\[S 182/2010 wef 01/04/2010\]](#)
[\[S 228/2010 wef 19/04/2010\]](#)
[\[S 237/2008 wef 02/05/2008\]](#)
[\[S 685/2002 wef 01/01/2003\]](#)
[\[S 195/2008 wef 04/04/2008\]](#)
[\[S 140/2009 wef 01/04/2009\]](#)
[\[S 306/2010 wef 14/06/2010\]](#)

PART II

PURPOSES FOR WHICH DUTY FREE ALCOHOL MAY BE USED

1. The making of any preparation, for medicinal use, described in —
 - (b) any monograph in the British Pharmaceutical Codex or any correlated addendum thereto; or
 - (c) the National Health Formulary or any subsequent edition thereof.
2. The making of any admixture or dilution, other than an admixture or dilution with a spirituous vehicle, or of any concentrate of a preparation for which the use of alcohol exempted from duty is approved under [paragraph 1](#).
3. The making of any preparation for medicinal use in accordance with a personal prescription signed by a registered medical practitioner, registered dentist or a veterinary surgeon.
4. The making of any other preparation which the Director-General may, in any case, in writing approve.