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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 and other similar events.

- 2 The procedures supersede any notice or circular issued previously on this subject.
- 3 If you need further information or clarification, please contact the Customer Service Unit, Documentation Branch, Tel. No. 3752000.

K CHANDRAN
DIRECTOR REVENUE
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE

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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 and other similar events for the public. In the subsequent paragraphs, "exhibition" includes a fair 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 and prohibited 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 or prohibited goods are imported into Singapore for an exhibition. Any prohibited or 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, GST payment and re-exportation of the goods. For this purpose, the services of a local freight forwarder registered under the TradeNet system could be engaged. The flow of documents to be prepared is shown in Annex A.

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 payable on the total value of the imports. The required BG must be lodged with Customs before any import declarations are submitted by a local importer or freight forwarder. The BG must be lodged by the exhibition organiser (or the freight forwarder acting on his behalf) on the prescribed format obtainable from the BG Unit, Permits/Manifests Section, Documentation Branch. The BG shall remain operative for three months after the closure of the exhibition. When submitting the BG to the Securities Registration Officer, the organiser shall provide, on the organiser's letter-head, the name, venue and period of the exhibition, the value of imported goods and the appointed freight forwarder for the event. The organiser is advised to provide the above details at least one month in advance of the event in order for Customs to ascertain the quantum of BG to be lodged. The organiser will be held responsible for ensuring that the exhibitors have settled the GST payable on the goods sold or disposed of as well as goods that are unaccounted. The BG will be discharged if there are no outstanding revenue due to Customs in connection with the exhibition after exportation or payment of GST.

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, Appraisal 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 local freight forwarder must fax a copy of the Customs temporary import permit to the foreign 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 local freight forwarder 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 the local freight forwarder, 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: 3609440
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 local freight forwarder must provide the exhibitor with a copy of the Customs export permit at the end of the exhibition. The exhibitor must be directed to 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 party lodging the BG with Customs for the exhibition. (If the exhibitor is taking out the goods by air via Changi Airport, the freight forwarder should either direct the exhibitor to 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 sterile area after the Immigration counters is meant for Customs inspection of hand-carried non-checked-in items. Since foreign exhibitors may not be familiar with the set-up at Changi Airport, it is advisable for the local freight forwarder to provide advice and if appropriate, to provide an escort service to the Airport Customs GST refund counter to ensure that Customs endorsement is obtained for the re-exported goods.) The organiser should ensure that foreign exhibitors comply with the condition imposed to this effect in the Customs export permit, as otherwise, the GST payable on the goods involved will be recovered from the BG lodged for the exhibition.

4.5 Payment of GST on Goods Sold/Disposed of

The organiser must ensure that standard forms to be used to record sales are in place to facilitate payment of GST. In this regard, the organiser is required to liaise with the Temporary Import Unit, Appraisal Section, Documentation Branch on the form to be used at least one week before the commencement of the exhibition. The organiser will be held liable for collecting from the exhibitors the GST payable on all items sold at the exhibition. 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. The GST should be paid to Customs within 7 days of the closure of the exhibition. Any outstanding GST will be recovered from the BG lodged for the exhibition.

4.6 Reconciliation List of Permits

To facilitate early release of the BG after the exhibition, the organiser must ensure that the exhibitors or their freight forwarders have put up a reconciliation list as per Annex B showing the Customs import permits, GST payment permits and Customs export permits taken out for the exhibition goods. Customs must be informed about the shortage of any goods pending shipment out of Singapore. Such goods 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 for the exhibition.

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, freight forwarder 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, freight forwarder 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 person having custody of the sealed package or container should, therefore, take measures to safeguard the Customs seal.

8 Major Exporter Scheme (MES)

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

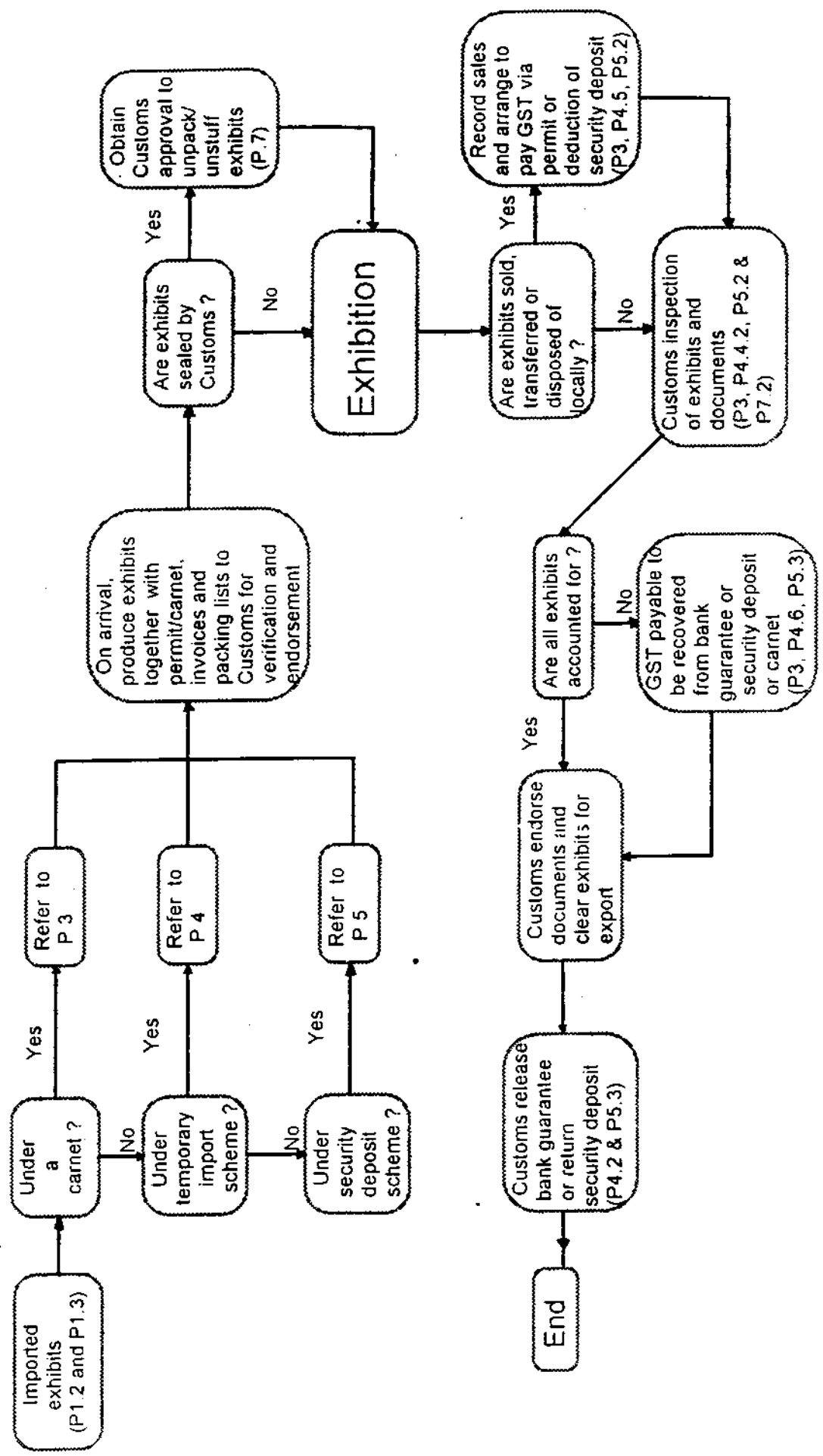
9 Enquiries

If you have any further enquiries on the matter, please contact the Customer Service Unit, Documentation Branch, Tel. No. 3752000.

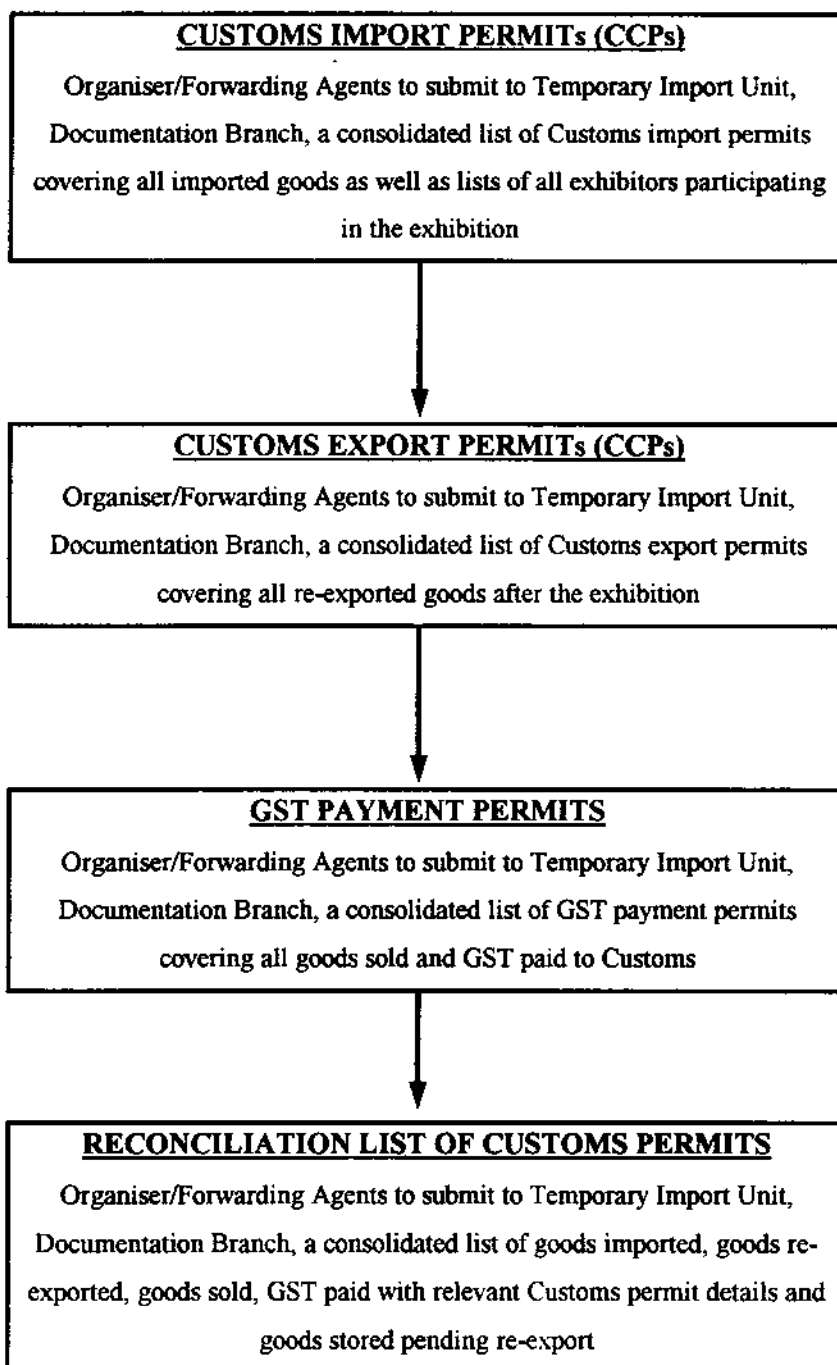
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**FLOW CHART ON CUSTOMS DOCUMENTATION PROCEDURES FOR THE
TEMPORARY IMPORTATION OF GOODS FOR EXHIBITIONS, FAIRS OR OTHER SIMILAR EVENTS**
(Note: 'P' refers to the relevant paragraph in the detailed procedures)



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



Date

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.