

Types of Permit Applications

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INP (APS)

Declaration Type “Approved Premises/Schemes” (APS)

- **Bonding of Goods into a Licensed Warehouse**

A licensed warehouse is used for storage of dutiable goods specified in the licence. Non-dutiable goods are not to be declared in the same inward declaration. For bonding of dutiable goods in a licensed warehouse, lot numbers and product codes (e.g. Motor Vehicle Product Codes) must be declared. The declaration must be submitted by the licensee or his authorised agent.

- **Movement of LCL containers with Class II/Dangerous Goods into a Class II Yard Warehouse**

This declaration type covers the movement of a LCL container containing goods classified by PSA as Class II or dangerous cargo into an approved Class II Yard warehouse pending unstuffing. The DG (Dangerous Goods) Indicator must be indicated as “Y” for such declaration type.

The House Bill of Lading number has to be declared under HBL field for each line item. The lot no. has to be declared for each line item. A separate declaration is required for each LCL container.

- **Bonding of Goods into a Bonded Warehouse or ZG Warehouse**

A bonded warehouse or ZG warehouse is used for storage of non-dutiable goods pending re-export. Dutiable goods must not be declared in the same declaration. The declaration must be submitted by the licensee or his authorised agent.

(Note: A list of service licensed and ZG warehouses for storage of imported dutiable liquor/tobacco and goods subject to GST is available on Singapore Customs’ homepage at <http://www.customs.gov.sg>)

- **Bonding of petroleum products or chemicals from an approved berth to a licensed warehouse or ZG warehouse**

The valid license numbers of the licensed warehouse or ZG warehouse must be declared in the Place of Receipt field.

- **Import by traders registered under the Major Exporter Scheme (MES)**

To submit a declaration under MES, the importer must be registered with IRAS as a major exporter. The declaring agent must also be registered with IRAS as an authorised agent of the ME trader.

The Place of Receipt field must be filled with “ME”.

INP (BKT)

Declaration Type “Blanket” (BKT)

Such declarations are used to cover several imports within the month. Only companies that are pre-approved by Customs are allowed to declare such declarations.

INP (DES)

Declaration Type “Destruction” (DES)

- **Removal of Goods from FTZ for Destruction**

Importers who are bringing goods from the FTZ into customs territory for destruction are required to declare "DUMP" in the "Place of Receipt" field.

Customs supervision/escort will not be required for destruction of non-dutiable goods.

For destruction of controlled goods, prior approval from the Controlling Agency (CA) has to be obtained. Therefore, for destruction of such goods, trader should submit the declaration to Customs only after they have obtained approval from the relevant CA's approval for destruction*.

The importer has to make arrangements with National Environment Agency for the date, time and venue of destruction. A copy of the disposal certificate has to be returned to Permits Compliance Unit of Customs within 4 working days of the date of clearance of goods for destruction*.

The destruction of dutiable goods is to be escorted and supervised by Customs unless this requirement is waived.

INP (GTR)

Declaration Type “GST Relief and Duty Exemption (GTR)”

GST relief is granted to a person or organisation listed in the Goods and Services Tax (Imports Relief) Order or the International Arrangements Relief Notification. Duty exemption is granted under the Customs (Duties) (Exemption) Order.

This declaration type is to be submitted if the application is for both GST relief and duty exemption on dutiable goods. The approved permit is a GST Relief and Duty Exemption Certificate.

This declaration type also covers GST relief to entitled person/ organization for non-dutiable goods under the legislation.

- **Exemption on diplomatic goods**

Diplomats and consular members are eligible for duty exemption and GST relief on all goods. The items declared may be dutiable, non-dutiable or a combination of both dutiable and non-dutiable goods.

The place of receipt code is “EM”.

- **Exemption on Motor Vehicles**

Dutiable motor vehicles may be granted duty exemption subject to payment of GST. A foreign expert assigned by their Government to Singapore may be eligible for exemption on a motor vehicle for his personal use. This Declaration Type covers cases where the expert is also eligible for GST relief. The valid place of receipt code is “EXEMPT”.

Please note that if the foreign expert is only eligible for duty-exemption and not entitled to GST relief, GST will be payable and the correct message and declaration type will be IN-PAYMENT (GST) (please refer to para 3.1.1b (ii) above).

- **Exemption on Ethyl Alcohol**

Duty exemption is granted on ethyl alcohol for medical or research and development use. If the goods are directly imported by a government department, GST relief and duty exemption are granted for direct import made by government bodies. The place of receipt code is “ETHYL”.

Please note that if the ethyl alcohol is for research purposes and not directly imported by government department, then GST is payable and the correct message and declaration type will be IN-PAYMENT (GST) (pl refer to para 3.1.1b (ii) above).

- **GST Relief on used personal and household effects**

GST relief on used personal and household effects is granted to persons transferring residence to Singapore. The items must be used and owned by the importer for not less than 3 months.

A declaring agent or freight forwarder can, on behalf of the owner, submit an application for GST relief on used household articles and personal effects through <http://www.tradexchange.gov.sg>, under online forms.

Upon receiving the letter of approval of the application, a PE Reference Number will be issued to the applicant. This number is to be declared in the CA License Number field in his TradeNet® application for a Customs GST relief Certificate.

- **GST Relief on empty container/pallet/packing**

GST relief is granted on re-usable empty containers, cylinders, pallets and all similar packing which are to be used for packing other goods for export.

The place of receipt is "RECYCL".

The claimant and the company must be registered with the Customs. A Customs GST relief certificate is required except for empty containers and ISO tanks.

Note: Customs has waived the requirement to produce a GST Relief Certificate for the temporary import of empty containers and ISO tanks, which are used in the conveyance of goods, for subsequent export to other countries.

For containers that are imported into Customs territory as a purchase from an overseas supplier, a Customs GST payment permit has to be taken out. Ref: Customs Cir No 30/2002 with effect from 8 Aug 2002.

- **GST Relief on goods directly imported by a Government Department**

For non-dutiable goods directly imported by a government department, GST relief is granted. The claimant and entity must be registered with Customs.

The place of receipt code is "GOVT".

- **Exemption on military stores to foreign forces**

Foreign forces are eligible for duty exemption and GST relief on military stores directly imported. Goods can be dutiable or non-dutiable or a combination of the two. The place of receipt must be a valid exemption code.

INP (REX)

Declaration Type “Re-export” (REX)

- **Import for re-export of dutiable or non-dutiable goods**

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Traders are only required to submit 1 declaration for the import and re-export of goods (excluding goods subject to export control by any CA) via approved entry and exit points, whether or not involving inter-gateway movements.

Both the inward and outward transport details must be declared in the same declaration for the consignment. The Place of Storage field should not be filled for such cases.

For liquors or tobacco imported for re-export, trader is required to take out declaration type = REX. The outward transport details such as vessel name/flight number, departure date etc have to be declared.

For goods other than liquors or tobacco imported for re-export and for which outward transport details are not available, traders should continue to submit separate declarations for the import and export of the goods.

INP (SFZ)

Declaration Type “Storage in FTZ” (SFZ)

- **Storage of Goods in the same FTZ**

Except for dutiable liquor and tobacco, goods imported from a foreign territory may be imported into Singapore and temporarily stored in the FTZ, pending release for local consumption or re-export to foreign countries.

For example: If a consignment of garments is imported from US by sea (e.g. Keppel FTZ) before it is being re-exported by sea via the same FTZ, then the location information should be filled as follows:

- (i) Place of Release = KZ
- (ii) Place of Receipt = KZ

- **Storage of Goods in the second FTZ (with inter-gateway movement)**

This Declaration Type also covers the import of goods for storage in the second FTZ, pending local release or re-export to foreign countries.

For example: If a consignment of garments is imported from Penang by road (e.g. Tuas Checkpoint) and brought into Keppel Distripark for storage before it is being re-exported by sea via the Keppel FTZ, then the location information should be filled as follows:

- (iii) Place of Release = THQ
- (iv) Place of Receipt = KZ

INP (SHO)

Declaration Type “Shut Out” (SHO)

The following scenarios are covered under this Declaration Type:

- **Returning of Shut-out Cargoes from a Free Trade Zone to Licensed/ZGS Warehouse**

The Outward Permit number must be declared in the Previous Permit Number field so as to skip the inward transport information. Lot number and the relevant product codes must also be declared for re-bonding of dutiable goods into a licensed warehouse.

- **Returning of Local Shut-out Non-Dutiable Cargoes from a Free Trade Zone to Local Warehouse**

This includes non-dutiable cargoes which are removed earlier from Singapore into FTZ for export but shut-out by vessel and to be returned to local warehouse.

The following supporting documents will be produced to the Checkpoint officers for verification:

- a) a letter from the exporter or his agent explaining the reasons for taking delivery of the shut-out goods;
- b) delivery note, invoice and other supporting documents.

(Note: Such declarations cannot be used for the clearance of local goods moved into the FTZ for storage. For local cargoes moved into the FTZ for storage, the cargoes will be subject to the payment of GST on entering customs territory).

INP (TCE, TCI, TCO, TCR, TCS)

Declaration Type “Temporary Consignment” (TCE, TCS, TCR, TCO)

- **Temporary Import of Goods for Exhibition, repairs, etc.**

The Temporary Import Scheme (TIS) is administered by Customs to facilitate the temporary import of goods (excluding dutiable liquors and tobacco) for:

- (i) exhibition (declaration type TCE)
- (ii) exhibition cum sales or auctions (declaration type TCS)
- (iii) repair or modifications (declaration type TCR)
- (iv) other approved purposes such as inspection, stage performance or racing (declaration type TCO).

The End Date of Exhibition Period/Temporary Import Period must be declared for these declarations.

The temporary import period allowed under TIS varies with the declaration types. In general, goods imported under TIS are to be re-exported within 6 months from date of importation. Non-dutiable goods, dutiable goods or a combination of these 2 may be imported temporarily for a maximum period of 6 months for the above purposes. However, for declaration types TCE & TCS, goods must be re-exported within 21 days from the end-date of exhibition.

A bank guarantee is required to be furnished to cover the potential duty/GST amount on these temporarily imported goods.

Declaration Type “Temporary Export/Re-imported Goods” (TCI)

These declarations cover the re-import/return of the following types of goods:

- Goods previously exported temporarily for the purpose of exhibition, repairs, tests, projects or on rental
- Goods previously exported but are rejected by overseas buyers

To submit inward declaration with declaration type TCI for re-importation of the goods, the relevant Outward Permit number must be declared in the Previous Permit Number field.

Supporting documents to be produced for verification include the previously approved Outward Permit, outward B/L, exporter's invoice, manufacturer's invoice for locally manufactured goods or previous Import Permit if goods were originally imported into and supplied in Singapore. For imported goods, if GST had previously been paid, it must not have been refunded. For dutiable goods of foreign origin, the duty must be paid on re-importation.

IPT (BKT)

Declaration type “Blanket” (BKT)

This declaration type is applicable for both dutiable and non-dutiable goods provided they are not mixed and for special arrangement only. For example:-

- (i) multiple releases of locally manufactured goods (eg beer, stout) from excise warehouse;
- (ii) payment of GST for imports of water and other imports previously covered under In-Non-Payment (BKT) for approved companies.

IPT (DNG)

Declaration type “Duty & GST “ (DNG)

This declaration type is to cover the payment of duty and GST. The declaration allows a mixture of dutiable and non-dutiable goods to be declared with at least one dutiable item declared. For example:-

- (i) direct import of both dutiable and non-dutiable goods;
- (ii) release of dutiable goods stored in licensed warehouse;
- (iii) payment of duty and GST on dutiable goods previously imported under the temporary import scheme;
- (iv) short payment of duty and GST. (Place of receipt = SPNOSTK or SPSTK)

IPT (DUT)

Declaration type “Duty” (DUT)

This declaration type is to cover payment of duty but GST is suspended under import relief. Hence, the items declared must be for dutiable goods only. For example:-

- i) transfer of locally registered duty-exempted motor vehicle from entitled person to a non-entitled person. Place of release = EXEMPT and Place of receipt = O;
- ii) payment of duty on locally manufactured dutiable goods without supply;
- iii) dutiable goods with duty short paid only. (Place of receipt = SPNOSTK or SPSTK)

IPT (GST)

Declaration type “GST (Including duty exemption) “(GST)

This declaration type is to cover payment of GST only. The items declared are for non-dutiable goods or dutiable goods with duty being exempted. For example:-

- i) payment of GST on non-dutiable goods;
- ii) payment of GST for dutiable goods for which duty is exempted. For example, ethyl alcohol for research purposes, ethyl alcohol under industrial exemption, racing car, etc. Place of Receipt =ETHYL, IEFXXX, VEHRAC, etc
- iii) dutiable goods with GST short paid only. (Place of receipt = SPNOSTK or SPSTK)

Duty exemption is granted to a person or organization listed in the Customs (Duties) (Exemption) Order. For cases where the goods are subject to duty exemption without GST relief, GST will still be payable. The approved permit is a Duty Exemption/GST Payment Permit. Such applications are to be submitted under the following Message and Declaration Type:

Message Type = IN-PAYMENT
Declaration Type = GST

For these applications, the Claimant Information must be declared accordingly.

- **Exemption on Motor Vehicles**

Dutiable motor vehicles may be granted duty exemption subject to payment of GST. The following categories of vehicles are granted duty exemption according to the usage of the vehicle or on account of the eligibility of the claimant:

- 1) A foreign expert assigned by the Government to Singapore may be eligible for exemption on a motor vehicle for his personal use. The valid place of receipt code is “EXEMPT”.
- 2) A disabled person may be eligible to duty exemption on a vehicle modified to suit his disability. Exemption is granted if he has obtained waiver of COE and ARF from the SG Enable. The valid place of receipt code is “EXEMPT”.
- 3) Exemption on golf cars, vintage cars, vehicles and toy vehicles.

Duty Exemption is granted on:

- i) **Vintage cars**

Duty exemption may be granted on vintage cars of pre-1940 models. Imported vintage cars shall not be resold in Singapore or disposed of in any manner without approval from Customs. Exemption is granted on condition that waiver of ARF is granted by LTA unless they are not registered for use on public roads. The place of receipt code is “VEHVIN”.

- ii) **Racing vehicles**

Duty exemption may be granted on racing vehicles including go-karts imported for racing purposes. The vehicles must be certified by LTA as racing cars or bikes and not to be registered for use on public roads. The place of receipt code is “VEHRAC”.

Note: For go-karts of petrol engines, not exceeding 1,000cc, the excise duty rate has been revised from 20% to Nil wef from 2 May 2008. As for other dutiable go-karts with petrol engines exceeding 1,000cc or of engines not running on petrol, traders can continue to apply for duty exemption for the imports. Please refer to Customs Circular 10/2008 dated 28 April 2008 for more information.

- **Exemption on Ethyl Alcohol**

Duty exemption is granted on ethyl alcohol for medical or research and development use. GST is payable upon approval of the permit. The place of receipt code is "ETHYL".

- **Industrial Exemption**

Duty exemption is granted on dutiable raw material for industrial use. GST is payable.

OUT (APS)

Declaration Type “Approved Premises/Schemes” (APS)

- **Movement of dutiable goods from a Licensed Warehouse to an FTZ or foreign territory for export.**

Non-dutiable goods should not be included in the declaration. The place of release should normally be a licensed warehouse and place of receipt an FTZ or an approved exit point. Liquors and tobacco are not permitted for storage in an FTZ.

- **Movement of goods from a ZG Warehouse to an FTZ or foreign territory for export**

Dutiable goods should not be declared in the declaration. The declaration must be submitted by the licensee or his authorised agent. The place of release should be a valid license number for ZG Warehouse and place of receipt should be an FTZ or an approved entry or exit point.

- **Export of dutiable petroleum products**

An Outward Permit is required for export of dutiable petroleum products from a petroleum licensed warehouse (LWP or RP) or non-dutiable petroleum or chemicals from a ZG warehouse. This also includes supply of petroleum products to vessels as ship stores of engines.

- **Supply of Goods as Ship Stores and Sea Stores**

- i) An Outward Permit is required for supply of dutiable goods from a duty free source (usually from a licensed warehouse) to a vessel as sea stores.

Non-dutiable goods may also be released from a ZG warehouse and supplied as ship stores.

The place of release shall be the valid license numbers issued for the licensed warehouse or ZG Warehouse.

The following are information that must be declared:

- a) Customs Procedure Code = SEASTORE
- b) Vessel-type
- c) Net Registered Tonnage (NRT)
- d) Number of crew (to be declared in the Processing Code (PC) 1 field)
- e) Voyage duration (to be declared in the Processing Code (PC) 2 field)
- d) Next port of Call
- e) Final port of Call

For all cases, declarations containing sea stores must not be combined with other non-sea stores items.

For supply of ship stores or sea stores to a vessel at any shipyard, the code “SY” must be declared in the Place of Receipt field. The name and address of the shipyard must also be declared.

- ii) Cargo vessels and passenger liners of 75 NRT and above are allowed to uplift unrestricted quantities of dutiable liquors and tobacco as sea stores. Approved vessels and vessels of below 75 NRT are also allowed to uplift dutiable sea stores but are subject to the quantitative restrictions (Refer to Customs Circular no 24/99 dated 28 June 1999).

Duty-free sea stores uplifted in Singapore are meant for the personal consumption of the crew and adult passengers outside Singapore waters.

- iii) The shipping agent is required to certify the particulars on the Outward Permit as true and correct before delivery of goods. In other words, the certification will be made after approval of the declaration. If the sea stores are to be supplied to other vessel types (eg fishing vessels, supply boats and tug boats), the supplier must apply to Customs for approval in writing. He can only submit the declaration through the system after Customs' approval is granted.

OUT (BKT)

Declaration Type “Blanket” (BKT)

Similar to blanket inward declarations, only companies that are pre-approved by Customs are allowed to declare such declarations.

OUT (DRT)

Declaration Type “Direct” (DRT)

- **Export of locally manufacture goods or local GST paid goods**

To export local goods, the Place of Release code should be declared as “O” and the Place of Receipt code must be a valid FTZ/exit point.

- **Re-export via second FTZ of goods previously imported and stored in the first FTZ.**

If the goods had earlier been stored in the FTZ under an inward permit, then the export of the goods via the second FTZ should be covered by this Declaration Type.

This Declaration Type covers the export of goods that were previously imported and stored in the first FTZ and subsequently moved from the 1st FTZ to the second FTZ for re-export both the Place of Release and Place of Receipt codes must be declared with the valid entry and exit points.

OUT (TCE, TCI, TCO, TCR, TCS)

Declaration Type “Temporary Consignments” (TCE, TCS, TCR, TCO)

- **Export of Goods under Temporary Import Scheme (TIS)**

Goods imported earlier under TIS must be re-exported via an Outward Permit. The goods and the permit must be produced to the Checkpoint officers for verification at the time of export.

Declaration Type “Temporary Export/RE-imported Goods” (TCI)

- **Temporary Export of goods for Repairs, Exhibitions, etc**

A Customs Outward Permit is to be submitted for the temporary export of goods for repairs, exhibitions or overseas jobs, contracts, rental etc that are to be subsequently re-imported. Both the goods and the permit must be produced to the Checkpoint officers for verification at the time of export.

TNP (BRE)

Declaration Type “Blanket Removal” (BRE)

Such declarations are used to cover several movements within the month between licensed premises. Only companies that are pre-approved by Customs are allowed to declare such declarations.

TNP (REM)

Declaration Type “Removal” (REM)

- **Movement of Dutiable goods from Licensed Warehouse**

Movement of dutiable goods from one licensed warehouse (L/W) to another. The duty and GST remain suspended when the dutiable goods are transferred from one licensed warehouse to another. For removal of dutiable goods from one L/W to another, both the place of release/receipt must be L/W number. The previous lot number of the releasing L/W and the current lot number of the receiving L/W must be declared.

- **Movement of Non-Dutiable goods from ZG Warehouse**

Movement of Non-Dutiable goods from one ZG Warehouse to another will be covered with this declaration. The GST payment remains suspended when the goods are sold and transferred from one ZG warehouse to another. The declaration must be submitted by the licensees of the ZG warehouses or their appointed agents registered with Customs. Both the place of release and place of receipt must be valid license numbers issued for the ZG warehouses.

- **Movement of Dutiable/Non-Dutiable Goods Under Temporary Import Scheme**

This involves the movement of dutiable or non-dutiable goods which were imported earlier under Temporary Import Scheme (TIS) into a licensed warehouse or ZG warehouse for storage. For removal of dutiable goods into a licensed warehouse, the place of release is “O” and the place of receipt is to be filled with the valid license number issued for the licensed premise. The Previous Permit Number field must be filled with the relevant Inward Permit previously approved for the Temporary Import. The product code, where applicable, and the lot number must also be declared.

TNP (TTF)

Declaration Type = Through transshipment within the same FTZ (TTF)

This covers transshipment goods previously brought into the FTZ from foreign territory for temporary storage in the FTZ, pending transshipment via the same FTZ. Goods-in-transit are covered under this Declaration Type.

TNP (TTI)

Declaration Type = Through transshipment with inter-gateway movement (TTI)

i) Transshipment goods previously brought into the FTZ from foreign territory and subsequently transhipped via the second FTZ under the following scenarios:

- **Movement of Dutiable/Non-Dutiable Goods**

This involves the movement of Goods from one FTZ/foreign territory to another FTZ/foreign territory for transshipment or storage. The declared goods may be non-dutiable or dutiable or a combination of the two types. The types of cargo movements are as follows:

- from one FTZ to another FTZ for transshipment;
- from one FTZ to another FTZ for storage;
- from one FTZ to the out-carrier;
- from a vessel to another vessel for transshipment;
- from a vessel at the anchorage to a FTZ for storage.

- **Movement of Class II/Dangerous goods in FCL container**

Transshipment of consignments in FCL container containing Class II/dangerous goods which are not allowed storage in an FTZ may be removed to an approved Class II Yard for storage, pending the transshipment.

The valid license number for the Class II Yard is to be declared in the “Place of Storage” field. The containerised goods could remain in the Class II ZG Warehouse until the outward vessel is available to accept the cargo. Hence the goods can be trucked for loading onto the vessel under the same permit.

Declaration Type = Inter-gateway movement (IGM)

An Inter-gateway Movement Permit is required for the movement of goods from one FTZ/foreign territory to another FTZ/ foreign territory for re-export or storage.

- **Inter-gateway movement of Dutiable or Non-dutiable goods**

The declared goods may be non-dutiable or dutiable or a combination of the two types. Both the place of release and place of receipt must be a FTZ or Customs checkpoint. The permit can be used for any transport mode eg from sea port to airport or from airport to Malaysia by road or rail.

For inward transport modes by rail or road, the movement should be covered by an Inter-gateway Movement Permit, as the B/L or AWB for the subsequent re-shipment of the goods is to be issued in Singapore and the transshipment point starts from Singapore. The outward mode of transport should also be by sea or air.

- **Inter-gateway movement of Goods as Ship Stores**

The declared good may be dutiable or non-dutiable or a combination of the two types. For supply of dutiable ship stores removed from a FTZ to a vessel, the CA/SC Product code field is to be declared with “SEASTORE”. Additional information must be declared on the receiving vessel such as “next port”, “final port”, “voyage duration” (in the CA/SC Code 1 field), “number of crew” (in the CA/SC Code 2 field). If vessel location is at Singapore Cruise Centre or

shipyard, place of receipt should be SCC or SY respectively. Name of address of shipyard must be declared.

- **Inter-gateway movement of LCL container from one FTZ to another for bulk-breaking**

A separate declaration must be submitted to cover the movement of each container. Dummy HS code in the form of 99999999 can be used. House B/L number has to be declared at line item detail. Port of loading and country of origin can be declared as ZZ and ZZZZZ respectively.

For the movement of a consolidated LCL container stuffed with local and transshipment cargoes from one FTZ to another FTZ for export, such permits can be declared (ref Cir No 11/2002 dated 19 Mar 2002).