



**Singapore Customs**  
**Introduction Guide for Newly Registered Traders**

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## **Preface**

This guide aims to provide newly registered traders with a brief introduction on Singapore Customs' procedures and requirements on import, export and/or transshipment activities.

## **Disclaimer**

This information is provided on a general basis and is for newly registered traders' general reference only. The provided information may not be complete, error-free, accurate or updated in relation to any particular issue. The provided information is not intended to serve as legal or other professional advice for any specific matter, and should not be treated as such. Where legal or other professional advice is required in relation to any particular matter, please seek advice from your own legal or other professional advisors. The Government shall not be held liable for any consequences, including but not limited to all losses, damages, costs, expenses and any other claims for compensation, arising directly or indirectly from your use of or reliance on the provided information. We reserve the right to vary or modify the policies and/or practices that have been referred to at any time and without any prior notice.

## 1 Registering to Trade

### **Activating a Customs Account**

Declaring entities such as importers, exporters, shipping agents, air cargo agents, freight forwarders, common carriers and other persons who intend to:

- a) Engage in import and/or export activities in Singapore; or
- b) Appoint a declaring agent to apply for Customs import, export and transshipment permits or certificates through TradeNet<sup>®</sup>,

will need to:

- a) Register with the [Accounting and Corporate Regulatory Authority \(ACRA\)](#) or the relevant [Unique Entity Number \(UEN\) Issuance Agency](#) to obtain a UEN; and
- b) [Activate their Customs Account](#).

### **Applying for Customs Permits**

To apply for a Customs permits, you may:

- a) appoint a [declaring agent](#) to apply for Customs permits via TradeNet<sup>®</sup> on your behalf; or
- b) apply for Customs permits for your own shipments or on behalf of your clients. To do so, you need to register as a [declaring agent and apply for a TradeNet<sup>®</sup> user ID](#).

All permit applications must be submitted via TradeNet<sup>®</sup>, accessible through:

- a) TradeNet<sup>®</sup> front-end software from an [approved software vendor](#); or
- b) [Government Front-End module](#).

### **Applying for Inter-Bank GIRO**

You are required to maintain an Inter-Bank GIRO (IBG) account with Singapore Customs to facilitate the payment of duties, Goods and Services Tax (GST) and other miscellaneous fees to Customs directly.

To apply, submit the completed [IBG application form](#) to:

Head, Procedures & Systems  
Singapore Customs  
55 Newton Road  
#07-02 Revenue House  
Singapore 307987

The application usually requires 3 to 4 weeks for the bank's approval. Once it is approved, you will receive a fax or email notification depending on the contact details provided in your [Customs Account](#).

## **Authorising your Declaring Agent**

If you are the key personnel (e.g. owner, partner or director, based on ACRA's records) or the authorised personnel of the entity, you may [authorise your declaring agent](#) to use your IBG **account** for the payment of duties, GST and other fees relating to your transactions.

In the [Application for the Authorisation of Declaring Agent\(s\)](#) form, please enter your bank account number (no spaces and dashes) in the "IBG No." field without the bank and branch codes. You can authorise up to 20 declaring agents to use your IBG account. You may also remove any authorised declaring agent here when you no longer engage their services.

## **Security Lodgement**

Traders, or your appointed declaring agents, are required to furnish security for various scenarios, such as:

- Temporary importation of goods for approved purposes;
- Transactions involving dutiable goods not under temporary import;
- Operation of licensed premises such as licensed warehouses and excise factories;
- Compliance with the regulatory requirements of Singapore Customs; and
- Revenue protection purposes.

Singapore Customs may also require security to be furnished for situations not mentioned above, or vary the security amount on a case-by-case assessment.

You can lodge the security in the form of a Banker's Guarantee or an Insurance Bond:

- For TradeNet® permit applications only, use the Banker's Guarantee/Insurance Bond Format (Permits)
- For **both** TradeNet® permit applications and operation of licensed premises, use the Banker's Guarantee/Insurance Bond Format (Permits & Licensed Premises)
- Download the [Banker's Guarantee/Insurance Bond form](#) and bring it to your bank/insurance company for lodgement of the Banker's Guarantee/Insurance Bond.

For more information on security lodgment, please refer to [here](#).

## **2 Valuation, Duties and GST**

Generally, all goods imported into Singapore are subjected to duties and/or Goods and Services Tax (GST) at 7%.

The transaction value method is first considered in establishing the customs value, which is the **Cost, Insurance, and Freight (CIF)** value under International Commercial Terms (incoterms).

If any component of the customs value is settled in a foreign currency, that value should be converted to Singapore dollars using the prevailing [Customs exchange rate](#) at the time of import.

For more information on establishing customs value for the payment of duty and/or GST, please refer to [here](#).

### **Duties and Dutiable Goods**

All dutiable goods imported into or manufactured in Singapore are subject to customs duty and/or excise duty.

**Customs Duty** is levied on goods (stout, beer, samsu and medicated samsu) imported into Singapore, excluding excise duty. **Excise duty** is duty levied on goods manufactured in, or imported into, Singapore.

The duties are based on ad valorem or specific rates. An ad valorem rate is a percentage of the goods' customs value (for example, 20% of the customs value). A specific rate is a specified amount per unit of weight or other quantity (for example, S\$388.00 per kilogramme).

There are 4 broad categories of dutiable goods:

- a) intoxicating liquors;
- b) tobacco products;
- c) motor vehicles; and
- d) petroleum products.

Please refer to the [list of dutiable goods](#) for their respective duty rates. All other products are **non-dutiable** and only **subject to GST**.

### **Goods and Services Tax (GST)**

Goods and Services Tax (GST) is levied on all goods imported into Singapore. It is calculated based on:

- a) Customs value of the goods, plus all duties, or
- b) Value of the last selling price plus all duties, if there has been more than one sale (when the last buyer is the party declaring the payment permit).

The current GST rate is 7%.

## **Duty Exemption and GST Relief**

Some imports can:

- a) Qualify for [preferential tariff treatment](#);
- b) Be exempted from duties (refer to [Customs \(Duties\) \(Exemption\) Order](#) and Section 2(1A) of [Customs \(Duties\) Order](#)); or
- c) Be exempted from GST (refer to [Goods and Services Tax \(Imports Relief\) Order](#)).

## **3 Import, Export and Transshipment Procedures**

### **Import in General**

Goods imported into Singapore are regulated under the Customs Act, the Regulation of Imports and Exports Act, and other legislation by the relevant Competent Authorities (CAs).

An import refers to goods brought into customs territory from an entry point or a free trade zone (FTZ), or overseas goods brought into a FTZ for storage and pending re-export.

### **Customs Territory, FTZs and Entry/Exit Points**

Customs Territory means Singapore and the territorial waters thereof but excluding any free trade zone.

Free Trade Zones (FTZs) in Singapore facilitate entrepot trade and transshipment activities.

All goods imported by sea or air would **first** be landed in a FTZ. The goods may then be stored in the FTZ, imported directly under GST and/or duty payment or stored in Customs' approved premises with GST and/or duty suspended such as licensed warehouses or zero-GST warehouses.

GST and duty are suspended for goods stored within the FTZ, and are only payable when the goods:

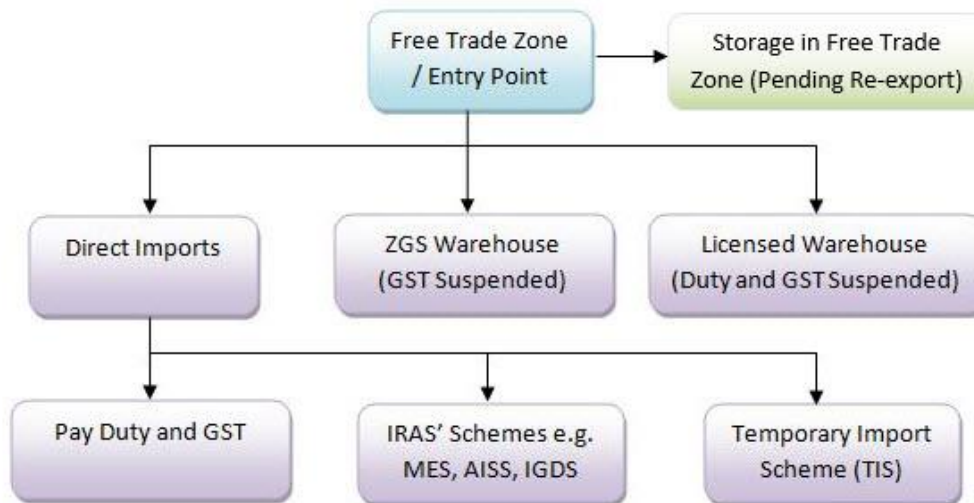
- a) Are consumed within the FTZ; or
- b) Leave the FTZ and enter into customs territory for local sales or consumption.

Liquors and tobacco products are allowed to be stored temporarily in the FTZ for **up to 30 days from the date of cargo arrival**, pending transshipment or removal to a licensed warehouse.

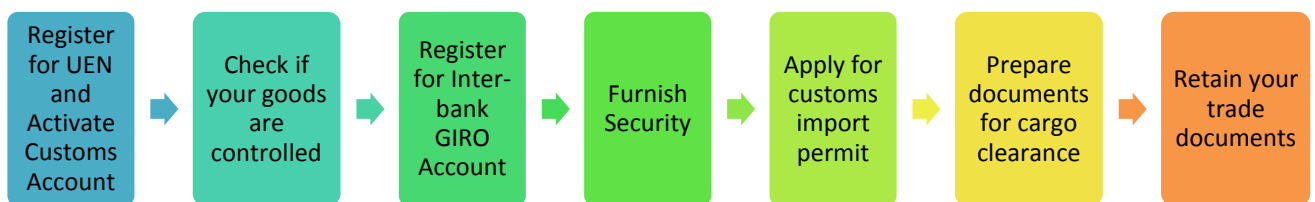
### **How to Import Your Goods**

To import goods into Singapore, you are required to make a declaration to Singapore Customs. GST is payable on non-dutiable goods imported for local consumption. Both GST and duty are payable for dutiable goods imported for local consumption.

## General Import Flow Chart



Steps to import goods into Singapore:



For information on the various types of import permits, please refer to [here](#).

For information on the documentation for clearance of goods, please refer to [here](#).

## Export in General

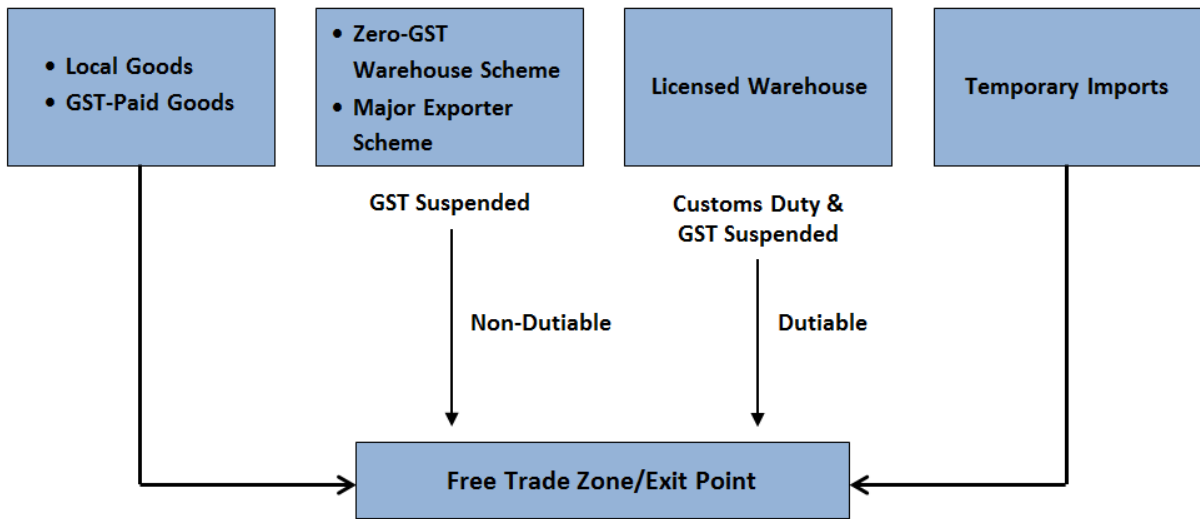
Goods exported from Singapore are regulated under the Customs Act, the Regulation of Imports and Exports Act, the Strategic Goods (Control) Act, and other legislation by the relevant Competent Authorities (CAs).

## How to Export Your Goods

To export goods from Singapore, you are required to declare the goods to Singapore Customs. Goods and Services Tax (GST) and duty are not levied on goods exported from Singapore.



### General Export Flow Chart



Steps to export goods into Singapore:



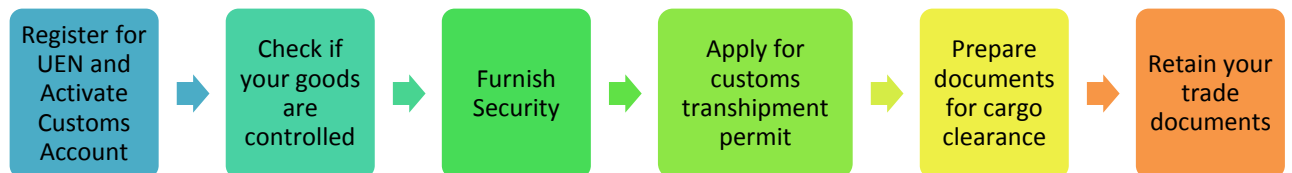
For information on the types of export permits, please refer to [here](#).

For information on the documentation for clearance of goods, please refer to [here](#).

### Transshipment in General

The transshipment of all goods is not subject to duty or Goods and Services Tax (GST).

Steps to tranship goods into Singapore:



For information on the types of transshipment permits, please refer to [here](#).

For information on the documentation for clearance of goods, please refer to [here](#).

## 4 Controlled/ Prohibited Goods

Do check if the goods you intend to import, export or tranship are controlled goods subject to controls by Competent Authorities (CAs) in Singapore. Controlled goods require proper authorisation (advance notification, licence or certificate approval) from Competent Authorities (CAs) before they may be imported into Singapore.

You may access the [HS/CA Product Code Search Engine](#) to check if the goods are controlled using the description of the goods, Harmonized System (HS) code or CA product code. If the item is subject to control, the name of the CA will be indicated next to its HS code. You may check directly with the respective CAs on their licensing and permit requirements.

You may refer to the list below for controlled goods under the various CAs' control, and the contact information of the CAs:

- a) [Items under Import Control](#)
- b) [Items under Export Control](#)
- c) [Items under Import & Export Control](#)
- d) [Items under Import, Export & Transhipment Control](#)
- e) [Dutiable Items under Import Control](#)
- f) [Competent Authorities' Help Desks](#)

For export of goods which are subjected to Strategic Goods Control, please refer to [here](#).

## 5 Permits, Documentation and Other Fees

### **TradeNet® Permit Application**

All permit applications are to be submitted for processing through an electronic Data Exchange (EDI) system known as "TradeNet®".

All approved permits are issued with a Cargo Clearance Permit (CCP) number. The permit number is made up of 11 digits and its structure as follows:



To check on the status of your permit application, please log in to [TradeXchange®](#) with your TradeXchange®/TradeNet® user ID and password.

## **Permit Processing**

All declarations for movement of goods are submitted and processed electronically through TradeNet® and 99% of the declarations are processed within 10 minutes.

## **Permit Fees**

Each TradeNet® permit application typically costs S\$2.88, which includes:

- i. S\$0.90 for statutory fees; and
- ii. S\$1.98 for processing and transmission charge.

Note that the fees stated above apply to traders who submit their own permit applications. It does not include service fees charged by service providers such as freight forwarders.

For more information on other documentation fees, please refer to [here](#).

## **Preparation of Trade Document for Cargo Clearance**

Approved permits are issued with a validity period. You should ensure the validity of the permit presented for goods clearance.

After approval, the permit message is transmitted to enable you or your appointed declaring agent to print the Cargo Clearance Permit (CCP). Please refer to [here](#) for a sample format of a CCP.

CCP and supporting documents (e.g. invoice, packing list, Bill of Lading/Air Waybill, etc.) are required to clear the goods at checkpoints.

## **Retention of Trade Documents**

Pursuant to section 90 of Customs Act, you and your declaring agent are required to keep documents and records relating to the purchase, import, sale or export of your goods for not less than 5 years from the date the goods were released from Customs control. These documents must be produced to Singapore Customs upon request or as part of the requirements stated in the permit conditions (if applicable).

For more information on the retention of trade documents, please refer to [here](#).

## **Retrieval of Approved Permits**

You may log-in to [TradeXchange®](#) to retrieve the specific permit(s) using the permit number or to obtain a permit listing in order to see which declaring agent had applied a permit on your company's behalf. The permit listing is a summary list of the permits declared during

the indicated period of time and the copy of permit retrieved will not contain a barcode as it is meant for information only and not for cargo clearance.

## 6 Harmonized System (HS) Classification of Goods

The **Harmonized Commodity Description and Coding System**, or simply the Harmonized System, is an international nomenclature (at 6-digit level) developed by the World Customs Organization for the classification of goods.

**Harmonized System (HS) code** is based on the Harmonized System. In Singapore, the HS code of goods is an 8-digit code. It is also known as the ASEAN Harmonized Tariff Nomenclature (AHTN) code and is harmonized at the 8-digit level across all ASEAN Member States.

HS codes are required in the permit declarations of goods. They are used to determine the tariffs, controls and rules of origin applicable to the goods. They are also used for the collection of trade statistics. The HS codes can be found in the [Singapore Trade Classification, Customs and Excise Duties \(STCCED\)](#).

For more details on the classification of goods, please refer to [here](#).

## 7 Certificate of Origin

A Certificate of Origin (CO) helps to attest the origin of goods. There are two types of COs, namely ordinary COs and preferential COs.

**Ordinary Certificate of Origin** satisfies your buyers that the products exported are wholly obtained, produced or manufactured in Singapore, depending on the Rules of Origin.

The **Preferential Certificate of Origin** enables your buyers to claim preferential tariff treatment when importing your products under one of the [Free Trade Agreements](#) or Schemes of Preferences.

Beside Singapore Customs, there are other Authorized Organizations (AOs) who issue Ordinary COs namely:

- a) Singapore Chinese Chamber of Commerce and Industry
- b) Singapore Indian Chamber of Commerce and Industry
- c) Singapore International Chamber of Commerce
- d) Singapore Malay Chamber of Commerce and Industry
- e) Singapore Manufacturing Federation

Preferential COs are issued only by Singapore Customs. For more information on Certification of Origin, please refer to [here](#).

## 8 Singapore Customs Schemes, Licences and Framework

To partner with the trade industry, Singapore Customs has implemented a number of Schemes, Licenses and Framework to facilitate trade. Duties and/or GST are suspended during the importation of goods into Singapore under these various tax suspension schemes such as Licensed Warehouse Scheme, Zero-GST Warehouse Scheme and Temporary Import Scheme.

For more information on the list of available Schemes, Licenses and Framework, please refer to [here](#).

## 9 Voluntary Disclosure Program (VDP)

Under the Voluntary Disclosure Programme (VDP), individuals and companies are encouraged to voluntarily disclose their declaration errors and omissions. Disclosure applies to all types of offences under the laws and regulations administered and enforced by Singapore Customs.

The eligibility criteria for VDP include:

- Disclosure must be voluntary;
- Disclosure must be complete, with all relevant information submitted; and
- Disclosure is made before notice or commencement of audit checks and investigations.

For more information on VDP, please refer to [here](#). For enquiries, feedbacks and submission on VDP, you may wish to email to [customs\\_vdp@customs.gov.sg](mailto:customs_vdp@customs.gov.sg).

## 10 Other Information on Customs Matters

### Singapore Customs Academy

The Singapore Customs Academy (SCA) is dedicated to enable the business community, our Customs officers and international counterparts to obtain the right training in the field of customs knowledge and competencies.

As a newly registered company, you may consider sending your staff to some of the courses on customs procedures:

- **SC101** - This course aims to provide declarants a better understanding on customs procedures pertaining to importation and exportation of goods as well as the requirements for preparing TradeNet® declarations.
- **SC102** - This course aims to give all participants a better understanding on the classification of goods and the Harmonised System.
- **SC103** - This course aims to give all participants a better understanding on the certificate and rules of origin, the procedures for the application of a certificate of origin (CO) and the benefits of a CO.

For more information on available courses and registration of courses conducted by SCA, please refer to [here](#). For enquiries on courses provided by SCA, please email to [customs\\_academy@customs.gov.sg](mailto:customs_academy@customs.gov.sg).

## 11 Circulars and FAQs

For the latest updates on Customs procedures and new implementations, please refer to the [Circulars](#) and [Notices](#) websites.

If you have further queries, you may wish to refer to our [FAQ website](#) for more information.

## 12 Customs Contact Information

For more information, please visit our website at [www.customs.gov.sg](http://www.customs.gov.sg).

Call Centre Number: (+65) 6355 2000  
Email: Customs\_Documentation@customs.gov.sg  
Address: 55 Newton Road, #07-02,  
Revenue House, Singapore 307987

*The information provided in this guide is accurate as of April 2016.*