



SINGAPORE CUSTOMS

TEMPORARY IMPORT SCHEME & TEMPORARY EXPORT CONSIGNMENT GUIDE



First Edition – Sep 2017

1 CONTENTS

| | |
|---|----|
| <i>2 Temporary Import Scheme Overview</i> | 4 |
| 2.1 What Is the Temporary Import Scheme (TIS)?..... | 4 |
| 2.2 Who Can Use the Temporary Import Scheme (TIS)?..... | 4 |
| 2.3 What Goods May Be Imported into Singapore and Allowable Purposes Applicable Under the Temporary Import Scheme (TIS)?..... | 4 |
| 2.4 What Should I Do If I Am Unsure If My Goods / Purpose Fit into Any of the Temporary Import Scheme (TIS) Qualifying Criteria Set by Singapore Customs?..... | 6 |
| <i>3 Security Lodgement Requirements</i> | 7 |
| 3.1 Do I Need to Lodge Any Security for The Import of Goods Under the Temporary Import Scheme (TIS)?..... | 7 |
| 3.2 How Much Is the Security Quantum to Be Lodged with Singapore Customs Under the Temporary Import Scheme (TIS)? | 7 |
| 3.3 Security Quantum Required for Non-Dutiable Goods..... | 7 |
| 3.4 Security Quantum Required for Dutiable Goods | 9 |
| <i>4 Temporary Import Scheme (TIS) Import Period</i> | 10 |
| 4.1 How Long Can I Temporarily Import Goods into Singapore Under the Temporary Import Scheme (TIS)?..... | 10 |
| 4.2 Is It Possible for Me to Extend the Temporary Import Scheme (TIS) Permit's Temporary Import Period? | 10 |
| 4.3 Can I Extend the Permit After the Expiry of the Temporary Import Period? | 10 |
| <i>5 Temporary Import Scheme (TIS) Procedures and Requirements</i> | 11 |
| 5.1 What Are the Procedures That I Should Follow in Order to Import My Goods Under Temporary Import Scheme (TIS)? | 11 |
| 5.2 Which Permit Should I Apply for to Import My Goods into Singapore Under the Temporary Import Scheme (TIS)? | 13 |
| 5.3 Which Permit Should I Apply to Export My Goods That Were Previously Temporarily Imported into Singapore Under the Temporary Import Scheme (TIS)?..... | 14 |
| 5.4 What Is the Validity Period of the Temporary Import Permit?..... | 15 |
| 5.5 Can The Validity Period of the Temporary Import Permit Be Extended?..... | 15 |
| <i>6 Things That I Can Do With Items That Were Brought Into Singapore under Temporary Import Scheme (TIS)</i> | 16 |
| 6.1 Can I Sell the Items That Were Previously Imported Under the Temporary Import Scheme (TIS)?..... | 16 |
| 6.2 Can I Dispose the Items That Were Previously Brought into Singapore Under the Temporary Import Scheme (TIS)? | 16 |

| | | |
|-----------|--|-----------|
| 6.3 | Can I Partially Export the Items that were Previously Brought into Singapore under The Temporary Import Scheme (TIS)? | 16 |
| 6.4 | If imported goods are supplied while the goods were under customs control prior to import GST being paid, what should be the value of the goods be based on and who should be the importer? | 17 |
| 6.5 | For Cases Where I Temporarily Import Items Separately on 3 different arrival dates Such That the Items Will Be Combined into One Shipment at the End of the Repair Process for export, How Should I Declare the Corresponding Export Permit? | 17 |
| 7 | <i>Alternatives to Temporary Import Scheme (TIS)</i> | 19 |
| 7.1 | Are There Alternatives Methods That I Can Use to Temporarily Import Goods into Singapore Besides Temporary Import Scheme (TIS)?..... | 19 |
| 7.2 | What Is ATA Carnet? | 19 |
| 7.3 | What Is the Temporary Import Period Allowed for Goods Imported Under ATA Carnet? | 19 |
| 7.4 | Can I Request for an Extension of The ATA Carnet Final Re-Export Due Date? 20 | |
| 7.5 | When Can I Use a Replacement ATA Carnet?..... | 20 |
| 7.6 | What Is the Clearance Procedures for Import of Goods Imported Under ATA Carnet? | 21 |
| 7.7 | What Is the Clearance Process for Re-Export of Goods Imported Under ATA Carnet? | 21 |
| 7.8 | Can I Partially Import/Re-Export the Items Covered by ATA Carnet? | 21 |
| 7.9 | Can I Sell/Transfer/Dispose of The Items That Were Previously Imported into Singapore Under ATA Carnet? | 22 |
| 8 | <i>Temporary Export Consignment (TEC) Overview</i> | 23 |
| 8.1 | What Is the Temporary Export Consignment (TEC)? | 23 |
| 8.2 | Who Can Use the Temporary Export Consignment (TEC)?..... | 23 |
| 8.3 | What Goods May Be Exported Out of Singapore and Allowable Purposes Applicable Under the Temporary Export Consignment (TEC)?..... | 24 |
| 8.4 | Is GST Payable On Any New Parts That Are Added to My Goods That Were Temporarily Exported from Singapore for Repairs Under Temporary Export Consignment(TEC)?..... | 24 |
| 9 | <i>Temporary Export Consignment (TEC) Export Period</i> | 26 |
| 9.1 | How Long Can I Temporarily Export Goods Out of Singapore? | 26 |
| 9.2 | Can I Extend the Temporary Export Period? | 26 |
| 10 | <i>Temporary Export Consignment (TEC) Procedures And Requirements</i> | 27 |
| 10.1 | What Are the Procedures That I Should Follow in Order to Export My Goods Under Temporary Export Consignment (TEC)? | 27 |
| 10.2 | Which Permit Should I Apply for to Temporarily Export and Re-import The Goods?29 | |

| | | |
|-----------|---|-----------|
| 10.3 | I Had Accidentally Applied for A Normal Export Permit to Temporarily Export GST and/or Duty Paid Goods That Were Previously Temporarily Imported into Singapore. What Should I Do in Order to Re-Import My Goods Back to Singapore Without Paying GST And/Or Duties?..... | 30 |
| 10.4 | I Had Made an Error in The Declaration of My OUT (Temporary Consignment) ‘TCI’ Permit and The Goods Is Currently Overseas. What Should I Do to Rectify the Error? 30 | |
| 10.5 | What Is the Validity Period of The OUT ‘Temporary Consignment’ (TCI)?..... | 30 |
| 10.6 | Can The Validity Period of The OUT Temporary Consignment (TCI) Permit Be Extended? | 31 |
| 10.7 | Can I Sell or Dispose Goods That Had Been Temporarily Exported Overseas?.. | 31 |
| 10.8 | Can I Partially Re-Import the Previously Temporarily Exported Goods Back into Singapore?..... | 31 |
| <i>11</i> | <i>Alternatives to Temporary Export Consignment (TEC).....</i> | <i>32</i> |
| 11.1 | Are There Alternatives Methods That I Can Use to Temporarily Import Goods into Singapore Besides Temporary Export Consignment (TEC)? | 32 |
| 11.2 | What Is ATA Carnet? | 32 |
| 11.3 | What Is the Temporary Export Period Allowed for Goods Exported Under ATA Carnet? | 32 |
| 11.4 | Can I Request for an Extension of The ATA Carnet Final Re-Import Due Date? 33 | |
| 11.5 | When Can I Use a Replacement ATA Carnet?..... | 33 |
| 11.6 | What Is the Clearance Procedures for Export of Goods Covered Under ATA Carnet? | 34 |
| 11.7 | What Is the Clearance Process for Re-Import of Goods Covered Under ATA Carnet? | 34 |
| 11.8 | Can I Partially Export/Re-Import the Items Covered by ATA Carnet?..... | 34 |
| <i>12</i> | <i>Annex A.....</i> | <i>35</i> |

2 TEMPORARY IMPORT SCHEME OVERVIEW

2.1 WHAT IS THE TEMPORARY IMPORT SCHEME (TIS)?

TIS is a scheme designed to allow entities to temporarily import their goods into Singapore. During this temporary import period, individuals or companies (i.e. entities) will enjoy suspension of the GST and/or duties payment for the goods but will be required to lodge security with Singapore Customs. At the end of the temporary import period, the goods are required to be exported out of Singapore.

2.2 WHO CAN USE THE TEMPORARY IMPORT SCHEME (TIS)?

Individuals or companies (i.e. entities) may be eligible to import goods temporarily into Singapore under the TIS. Typically, entities that wish to conduct import/export/transshipment of goods in Singapore will need to first register themselves with the Accounting and Corporate Regulatory Authority (ACRA) to obtain a Unique Entity Number (UEN), before activating a Customs account with Singapore Customs.

For more information on the registration requirements with ACRA, please visit their [website](#). For details on how to activate your Customs account, please refer to our [website](#).

Entities may also consider appointing a local freight forwarding agent to assist with the temporary import arrangements on their behalf. For a list of such freight forwarding companies, please refer to Singapore Customs' [website](#) for more details.

2.3 WHAT GOODS MAY BE IMPORTED INTO SINGAPORE AND ALLOWABLE PURPOSES APPLICABLE UNDER THE TEMPORARY IMPORT SCHEME (TIS)?

Only certain qualifying goods and purposes are applicable under TIS. Before importing your goods, you should first conduct an initial self-assessment by referencing to following table below:

| S/N | Type of Goods | Purpose |
|------------|---|--|
| 1 | All goods including spare parts meant for use in repairs ¹ . | For repair purposes. |
| 2 | Professional equipment, including spare parts. | Goods to be used by person established outside Singapore to perform a job in Singapore. |
| 3 | Live Animals. | For dressage, training, breeding, veterinary treatment or grazing purposes. |
| 4 | Teaching aids and scientific equipment, including spare parts. | Goods designed for usage in maintenance, checking calibration or repairs. |
| 5 | One Motor Vehicle. | By individual who is neither a citizen nor permanent resident of Singapore for usage. |
| 6 | All goods except intoxicating liquor and tobacco. | For use at exhibition, fairs or other similar events ² . |
| 7 | Horses, private or recreational boats/aircrafts and vehicles. | For the purpose of sports, racing or other similar event. |
| 8 | Private or recreational boat by the person in charge of the boat. | For the purpose of pleasure, recreational, sports or other similar event. |
| 9 | Scientific and technical goods ³ . | For the purposes of being shown or demonstrated to solicit orders or used to carry out tests, experimentation or demonstrations. |
| 10 | Equipment, apparel and accessories. | For conducting international conferences, conventions and ceremonies or other similar events. |
| 11 | Stage effects equipment and paraphernalia and live animals. | For performances in Singapore. |

¹ For motor vehicles imported for repairs, importers and the contracted repair workshop are required to fill up [additional forms](#) and send it to Customs with the rest of the supporting trade documents for Customs verification purposes.

² Please note that TIS facilitation does not cater for display of items at retail shops in Singapore. Roaming sales such as salesman going from door-to-door to solicit sales should not be done for goods imported under TIS facilitation.

³ For such imports, traders are required to write in to Singapore Customs preferably at least 1 month in advance before the intended temporary importation for Singapore Customs' verification and evaluation.

2.4 WHAT SHOULD I DO IF I AM UNSURE IF MY GOODS / PURPOSE FIT INTO ANY OF THE TEMPORARY IMPORT SCHEME (TIS) QUALIFYING CRITERIA SET BY SINGAPORE CUSTOMS?

If after conducting a self-assessment of your goods based on the table above and you are still uncertain if your goods may qualify under TIS, you may write in to customs_documentation@customs.gov.sg with all the related supporting documents e.g. cover letter from the importer that includes a brief write-up on the purpose of import, venue of event, import duration of goods) documents to seek assistance.

3 SECURITY LODGEMENT REQUIREMENTS

3.1 DO I NEED TO LODGE ANY SECURITY FOR THE IMPORT OF GOODS UNDER THE TEMPORARY IMPORT SCHEME (TIS)?

All goods that are temporarily imported into Singapore under TIS are required to be accounted for by a security lodged with Singapore Customs. Generally, security lodgement will not be required only for the following scenarios:

- 1) The security value that needs to be lodged for the shipment is valued at SGD 2,000 and below;
- 2) Your company is rated as under the Premium Banding under TradeFirst or Declaring Agent Framework; or
- 3) Temporary export of goods under the Temporary Export Consignment (TEC) (which will be described in Section 7 of this Guide).

3.2 HOW MUCH IS THE SECURITY QUANTUM TO BE LODGED WITH SINGAPORE CUSTOMS UNDER THE TEMPORARY IMPORT SCHEME (TIS)?

The security quantum that is required of an entity is dependent on the type of goods handled and its entity's GST registration status with the Inland Revenue Authority of Singapore (IRAS).

3.3 SECURITY QUANTUM REQUIRED FOR NON-DUTIABLE GOODS

For companies that are GST registered with IRAS

For temporary import of high value goods⁴, the security required will be valued at **50%** of the potentially payable GST for the goods.

[Example]

- Item's CIF value = SGD 100,000.00

⁴ To determine if your goods are considered as high value goods, please refer Annex A for a list of such HS codes.

- The potentially payable = GST is $7\% \times \text{SGD } 100,000.00 = \text{SGD } 7000.00$
- The security required is 50% of the potentially payable GST = $50\% \times \text{SGD } 7000.00 = \text{SGD } 3500.00$.
- Security to be lodged = $\text{SGD } 3500.00$.

Temporary import of goods that are not high value goods, the security required will be valued at **30%** of the potentially payable GST for the goods.

[Example]

- Item's CIF value = $\text{SGD } 100,000.00$
- Potentially payable GST = $7\% \times \text{SGD } 100,000.00 = \text{SGD } 7000.00$.
- The security required is 30% of the potentially payable GST = $30\% \times \text{SGD } 7000.00 = \text{SGD } 2100.00$
- Security quantum to be lodged with Customs = $\text{SGD } 2100.00$

For companies that are not GST registered with IRAS

For temporary import of high value goods, the security required will be valued at **100%** of the potentially payable GST for the goods.

[Example]

- Item CIF value = $\text{SGD } 100,000.00$.
- Potentially payable GST = $7\% \times \text{SGD } 100,000.00 = \text{SGD } 7,000.00$
- Security required is 100% of the potentially payable GST = $\text{SGD } 7000.00$
- Security quantum to be lodged with Customs = $\text{SGD } 7000.00$

For temporary import of goods that are not high value goods, the security required will be valued at **50%** of the potentially payable GST for the goods.

[Example]

- Item CIF value = $\text{SGD } 100,000.00$
- Potentially payable GST = $7\% \times \text{SGD } 100,000.00 = \text{SGD } 7000.00$

- Security required is valued at 50% of the potentially payable GST = 50% of SGD 7000.00 = SGD 3500.00.
- Security quantum to be lodged with Customs = SGD 3500.00

3.4 SECURITY QUANTUM REQUIRED FOR DUTIABLE GOODS

For companies that are GST registered with IRAS

For temporary import of dutiable goods, the security required will be valued at **30%** of the total potentially payable GST and duty of the goods.

[Example]

- Item's CIF value = SGD 100,000.00
- Potentially payable duty of the car = 20% X SGD 100,000.00 = SGD 20,000.00
- Potentially payable GST of car = 7% X (SGD 100,000.00 + SGD 20,000.00) = SGD 8400.00.
- The security required is 30% of the potentially payable GST and duty = 30% X SGD 8400.00 = SGD 2520.00
- Security quantum to be lodged with Customs = SGD 2520.00

For companies that are not GST registered with IRAS

For temporary import of dutiable goods, the security required will be valued at **50%** of the total potentially payable GST and duty of the goods.

[Example]

- Item's CIF value = SGD 100,000.00
- Potentially payable duty of the item = 20% X SGD 100,000.00 = SGD 20,000.00.
- Potentially payable GST = 7% X (SGD 100,000.00 + SGD 20,000.00) = SGD 8400.00.
- Security required is 50% of the potentially payable GST & duty = 50% X SGD 8400.00 = SGD 4200.00.
- Security quantum to be lodged with Customs = SGD 4200.00.

4 TEMPORARY IMPORT SCHEME (TIS) IMPORT PERIOD

4.1 HOW LONG CAN I TEMPORARILY IMPORT GOODS INTO SINGAPORE UNDER THE TEMPORARY IMPORT SCHEME (TIS)?

Goods that qualify for import under TIS can be temporarily imported into Singapore up to a maximum period of 6 months subject to the lodgement of a valid and sufficient BG amount. During this temporary import period, entities will enjoy suspension of the GST and/or duties payment for the goods. The goods are required to be exported out of Singapore before the end of the temporary import period or as soon as the temporary import purpose is completed (e.g. completion of event, repair, testing), whichever is earlier. Failure to export the goods may result in a need to make GST and/or duty payment for the goods and importers may be further subjected to non-compliance actions.

4.2 IS IT POSSIBLE FOR ME TO EXTEND THE TEMPORARY IMPORT SCHEME (TIS) PERMIT'S TEMPORARY IMPORT PERIOD?

You are allowed to extend the TIS permit's temporary import period, up to a maximum of 3 months per request, via TradeNet® subject to the lodgement of a valid and sufficient BG amount. You and your appointed agent will be required to provide a letter of explanations to explain the need to extend validity period, location of goods and expected date to be exported.

4.3 CAN I EXTEND THE PERMIT AFTER THE EXPIRY OF THE TEMPORARY IMPORT PERIOD?

No, you are not allowed to do so. You are advised to submit a [Voluntary Disclosure Form](#) to customs_vdp@customs.gov.sg for further assessment of your case.

5 TEMPORARY IMPORT SCHEME (TIS) PROCEDURES AND REQUIREMENTS

5.1 WHAT ARE THE PROCEDURES THAT I SHOULD FOLLOW IN ORDER TO IMPORT MY GOODS UNDER TEMPORARY IMPORT SCHEME (TIS)?

After determining that your goods qualify for import under TIS into Singapore, you may apply for the relevant temporary import permit, prior to the import of your goods into Singapore. The following are the steps that you or your appointed agent should follow in order to apply for the temporary import permit:

Step 1- Check If Goods Are Subject to Control by Any Competent Authority

The import/export/transshipment of certain goods may be subjected to control by local Competent Authorities (CAs). Therefore prior to the import of the goods, it is always advisable for the importer or the appoint agent to first conduct a check using our online HS/CA Product Code [search engine](#) either by using the product description or the HS code. Should the goods be subjected to controls, the name of the agency will be listed and the importer or appointed agent should contact the CA to check their requirements and obtain the CA's approval.

Step 2 - Submission of Documents Prior to Temporary Import

For Singapore Customs' verification purposes, an official letter detailing the following information should be submitted to the Permits Officers of Permits Unit of the Procedures & Systems Branch of Singapore Customs:

- 1) Purpose of temporary import;
- 2) Duration of temporary import; and
- 3) Venue of where the goods are to be used.

In addition, all relevant supporting trade documents such as:

- 1) Bill of lading/airway bill;
- 2) Commercial invoice;
- 3) Packing list; and
- 4) Any other related documents,

Should also be submitted. All these trade documents can be submitted by the importer or appointed agent either by attaching it in the import permit application or faxing it at 6250 9605 or emailing it to customs_documentation@customs.gov.sg (Attention to Permits Officers of the Permits Unit of Procedures & Systems Branch (PSB) of Singapore Customs. Generally, the importer or local appointed freight forwarding agent should submit the trade documents up to 1 month in advance to Singapore Customs, for assessment.

Step 3 - Declaration of Import Permit

Upon approval of the request to temporary import goods under TIS, the importer or the local appointed freight forwarding agent to apply for the relevant Customs In-Non Payment (Temporary Consignment) permit via TradeNet® (see section 4.2 for details on the specific Declaration Type to be used depending on the purpose of the temporary import).

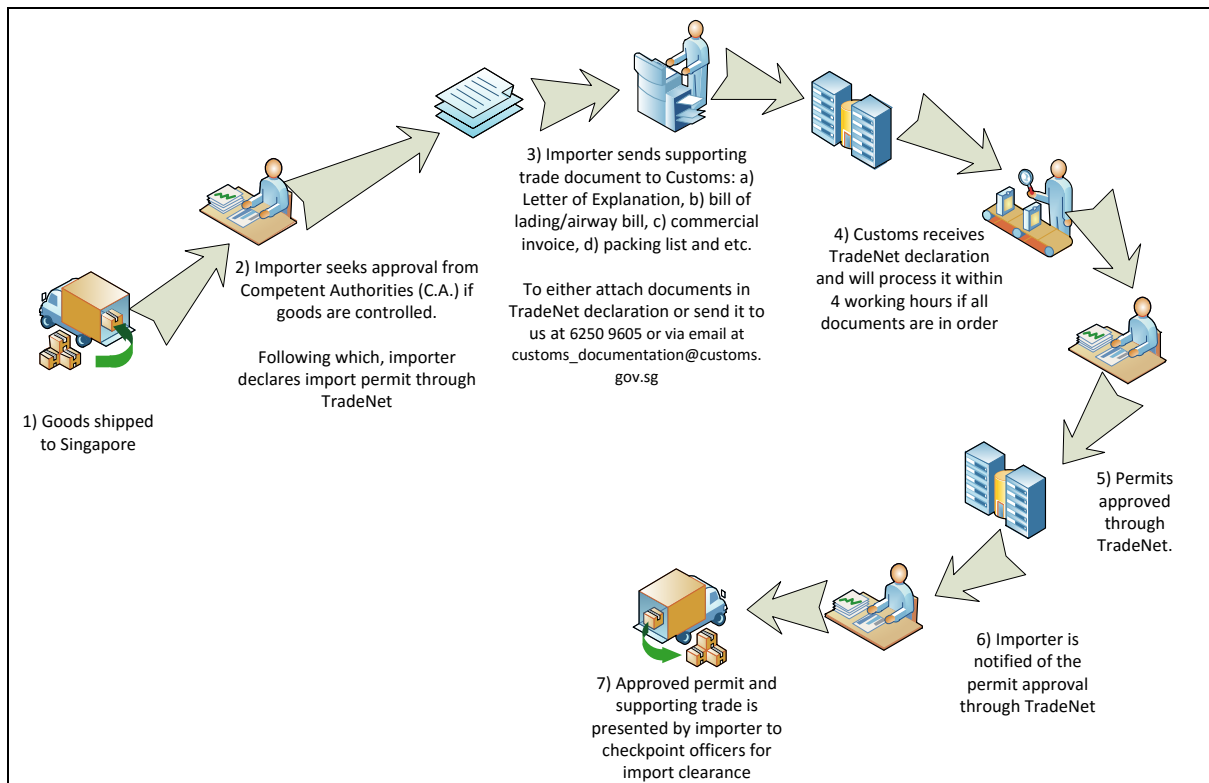
Step 4- Import and Clearance of Goods

Upon receipt of the approved permit, the importer or the local appointed freight forwarding agent shall present the approved permit with all relevant supporting documents and the goods to the checkpoint officer for the clearance of the goods into Singapore.

Step 5 - Export of Goods

To account for the export of the goods, a corresponding export permit application should be submitted through TradeNet®. The importer or the local appointed freight forwarding agent should take note that the previous temporary import permit number must be indicated in the 'Previous Permit No.' field of the export permit application. The approved export permit should then be presented with all the relevant supporting documents and goods at the checkpoints for the cargo clearance.

The following is a general illustration on the procedures to apply for a temporary import permit with Customs. Do note that the illustration is also applicable to subsequent export of goods:



5.2 WHICH PERMIT SHOULD I APPLY FOR TO IMPORT MY GOODS INTO SINGAPORE UNDER THE TEMPORARY IMPORT SCHEME (TIS)?

In general, Singapore Customs permit types are identified broadly by their Message Types. Each Message Type is then further sub-divided into their Declaration Types.

Temporary import permits in this case fall under the message type of “In-Non Payment”. Permits under this message type are typically used to account for goods which are granted suspension/exemption on the payable GST and /or duties.

Temporary Import permits are then further subdivided into 4 declaration types and they are TCR, TCS, TCE and TCO. Customs officers frequently identify the specific permit type by referring to their message type and then followed by their declaration type (e.g. In-Non Payment (TCO)).

The following lists the various temporary import permit types and their respective purposes. Importers or their local appointed freight forwarding agent should refer the table below to apply for the correct permit type to account for the temporary import of their goods:

| Message Type | Declaration Type | Purpose |
|---------------------|-------------------------|--|
| In-Non Payment | TCR | Temporary import of goods meant for repairs in Singapore |
| | TCS | Temporary import of goods for exhibition with sales/auction |
| | TCE | Temporary import of goods by approved organisations |
| | TCO | Temporary import of goods for other purposes not accounted by the other three temporary import permit types ⁵ |

5.3 WHICH PERMIT SHOULD I APPLY TO EXPORT MY GOODS THAT WERE PREVIOUSLY TEMPORARILY IMPORTED INTO SINGAPORE UNDER THE TEMPORARY IMPORT SCHEME (TIS)?

During export of the goods, the importer or the local appointed freight forwarding agent should take up the corresponding export permit. The following table lists the various applicable TIS export permits:

| Message Type | Declaration Type | Purpose |
|---------------------|-------------------------|--|
| OUT | TCR | Temporary import of goods meant for repairs in Singapore |
| | TCS | Temporary import of goods for Exhibition with sales/auction |
| | TCE | Temporary import of goods by approved organisations |
| | TCO | Temporary import of goods for other purposes not accounted by the other three temporary import permit types ⁶ |

⁵ Please note that importers who wish to temporary import goods that are meant for exhibition in Singapore but without the element of sales are required to apply for an In-Non Payment (TCO) permit instead of an In-Non Payment (TCS) permit.

⁶ Please note that importers who wish to temporary import goods that are meant for exhibition in Singapore but without the element of sales are required to apply for an In-non Payment (TCO) permit instead of an In-Non Payment (TCS) permit.

In other words, if a permit was previously imported under an In-Non Payment (TCO) permit, you should then apply for an OUT (TCO) permit to account for the export of the goods. For goods imported under TIS, the importer or the local appointed freight forwarding agent should take note that they will have to indicate the permit number of the In-Non Payment (TCR/TCS/TCE/TCO) permit in the “Previous Permit No.” field during the permit application for the OUT (TCR/TCS/TCE/TCO) permit.

5.4 WHAT IS THE VALIDITY PERIOD OF THE TEMPORARY IMPORT PERMIT?

The validity period of the temporary import permit is typically 9 working days (starting on the date when the permit was approved). You are advised to pay attention to the validity date indicated on your approved permit to ensure that the permit is used for clearance within the specified validity date.

5.5 CAN THE VALIDITY PERIOD OF THE TEMPORARY IMPORT PERMIT BE EXTENDED?

Yes, the validity period of the temporary import permit can be extended, provided that the permit has not been utilised for clearance and that the validity date has not expired. Extension of the validity period may be made via an amendment application submitted via TradeNet®.

6 THINGS THAT I CAN DO WITH ITEMS THAT WERE BROUGHT INTO SINGAPORE UNDER TEMPORARY IMPORT SCHEME (TIS)

6.1 CAN I SELL THE ITEMS THAT WERE PREVIOUSLY IMPORTED UNDER THE TEMPORARY IMPORT SCHEME (TIS)?

If goods previously imported under TIS are sold locally, GST is payable on the goods that are sold.

To account for the GST, an In-Payment GST Permit should be applied through TradeNet®, with the previous In-Non Payment (TCR/TCS/TCE/TCO) permit number indicated in the “Previous Permit No.” field of the In-Payment GST permit.

6.2 CAN I DISPOSE THE ITEMS THAT WERE PREVIOUSLY BROUGHT INTO SINGAPORE UNDER THE TEMPORARY IMPORT SCHEME (TIS)?

To dispose goods that were temporarily imported into Singapore under TIS, you are required to make GST and/or duty payment for the goods by applying for an In-Payment GST permit through TradeNet® to account for the disposal of the goods.

6.3 CAN I PARTIALLY EXPORT THE ITEMS THAT WERE PREVIOUSLY BROUGHT INTO SINGAPORE UNDER THE TEMPORARY IMPORT SCHEME (TIS)?

Goods may be partially exported from Singapore provided all the goods imported under the temporary import are exported from Singapore by the end of the temporary import period. GST and/or duties are payable on any item that is temporarily imported if the goods are:

- sold locally;

- disposed locally;
- transferred locally; or
- not exported out of Singapore upon expiry of the temporary import period.

To account for GST and/or duties payment, please apply for a Customs In-Payment GST permit and to indicate the previous temporary import permit number in the “Previous Permit No.” field of IN-Payment GST permit application.

The importer must undertake the full accountability and responsibility for the goods and will be liable for non-compliance actions for any goods that cannot be satisfactorily accounted for.

6.4 IF IMPORTED GOODS ARE SUPPLIED WHILE THE GOODS WERE UNDER CUSTOMS CONTROL PRIOR TO IMPORT GST BEING PAID, WHAT SHOULD BE THE VALUE OF THE GOODS BE BASED ON AND WHO SHOULD BE THE IMPORTER?

The owner of the goods at the time the goods are removed from customs control (e.g. FTZ, bonded warehouse, temporary import scheme) should be the importer on record and pay for the import GST based on the value of the goods as supplied to him/her.

6.5 FOR CASES WHERE I TEMPORARILY IMPORT ITEMS SEPARATELY ON 3 DIFFERENT ARRIVAL DATES SUCH THAT THE ITEMS WILL BE COMBINED INTO ONE SHIPMENT AT THE END OF THE REPAIR PROCESS FOR EXPORT, HOW SHOULD I DECLARE THE CORRESPONDING EXPORT PERMIT?

If the items are imported into Singapore on 3 different arrival dates for repair purpose, you should declare 3 In-Non Payment Temporary Consignment (TCR) permits. Even if the items are subsequently exported under one shipment, you should take up 3 OUT Temporary Consignment (TCR) permits and ensure that,

all the items match exactly with what had been previously declared in the previous 3 In-Non Payment (TCR) permits.

7 ALTERNATIVES TO TEMPORARY IMPORT SCHEME (TIS)

7.1 ARE THERE ALTERNATIVES METHODS THAT I CAN USE TO TEMPORARILY IMPORT GOODS INTO SINGAPORE BESIDES TEMPORARY IMPORT SCHEME (TIS)?

Yes, besides the Temporary Import Scheme, individuals or companies (i.e. entities) may use ATA Carnet to temporarily import goods into Singapore.

7.2 WHAT IS ATA CARNET?

The ATA Carnet is a single document, in lieu of national customs documents, which allows the movement of goods across frontiers and their temporary admission into a customs territory with relief from duties and taxes. The ATA Carnet is issued by an issuing association, usually an authorised chamber of commerce, in the country of export.

All goods excluding intoxicating liquors and tobacco temporarily imported for display or use at exhibitions, fairs or other similar events can be temporarily imported into Singapore under ATA Carnet.

The ATA Carnet may be used in lieu of a permit. However, certain goods may be subjected to control by other Competent Authorities (CAs) in Singapore. Therefore, prior to the import of the goods, the Carnet Holder or his appointed agent should conduct a check using our HS code online [search engine](#). If the goods are subject to control by other CAs, the Carnet holder or his appointed agent should contact the CA to check on the requirements and to obtain the CA's approval.

7.3 WHAT IS THE TEMPORARY IMPORT PERIOD ALLOWED FOR GOODS IMPORTED UNDER ATA CARNET?

Goods temporarily imported under ATA Carnet into Singapore are required to be re-exported out of Singapore by the final re-export due date, which is 6 months from the import date, or the ATA Carnet validity period, whichever is earlier.

Failure to re-export the goods by the final re-export due date may result in a need to make GST and/or duty payment for the goods and Carnet holders may also be subjected to penalties.

7.4 CAN I REQUEST FOR AN EXTENSION OF THE ATA CARNET FINAL RE-EXPORT DUE DATE?

Yes, you can extend the final re-export due date for up to an additional 6 months, provided it is still within the ATA Carnet validity period. You are required to write to the Carnet Officer at customs_carnet@customs.gov.sg before the final re-export to explain the reasons for extending the final re-export due date and to provide information on the location of the goods.

Extension of the ATA Carnet validity period is not allowed upon expiry of the ATA Carnet. An expired ATA Carnet is also not allowed for use in Singapore.

7.5 WHEN CAN I USE A REPLACEMENT ATA CARNET?

A Replacement ATA Carnet may be used if the original Carnet is lost, stolen, destroyed or expiring.

For lost, stolen or destroyed ATA Carnet, a copy of the police report on the country of occurrence is required before the replacement ATA Carnet can be approved.

If the original ATA Carnet is expiring and your goods are required to stay in Singapore beyond the validity period, you should request for a replacement ATA Carnet from your local issuing association and seek approval from Customs in writing on the use of replacement Carnet, before the ATA Carnet expires.

For approval on the use of replacement Carnets, please write to customs_carnet@customs.gov.sg.

7.6 WHAT IS THE CLEARANCE PROCEDURES FOR IMPORT OF GOODS IMPORTED UNDER ATA CARNET?

You are required to produce your goods and the ATA Carnet at the entry checkpoint for verification and endorsement. Goods imported via containers will be sealed for customs supervision. You are required to [e-file](#) for customs supervision of unstuffing of the sealed container, which must be done at least one working day before the intended operation. The allocation of the actual date and time for customs supervision is subject to manpower availability.

7.7 WHAT IS THE CLEARANCE PROCESS FOR RE-EXPORT OF GOODS IMPORTED UNDER ATA CARNET?

You are required to produce your goods and ATA Carnet at the exit checkpoint for verification and endorsement. If you are exporting your goods via container, you are required to [e-file](#) for customs supervision of stuffing of container at least one working day before the intended operation. The allocation of the actual date and time for customs supervision is subject to manpower availability.

7.8 CAN I PARTIALLY IMPORT/RE-EXPORT THE ITEMS COVERED BY ATA CARNET?

Yes, you can partially import/re-export the goods covered by ATA Carnet, provided that all the goods are re-exported from Singapore by the final re-export due date. Any remaining goods that are not re-exported by the final re-export due date will be subjected to GST and/or duty payment and the Carnet holders may be further subjected to penalties.

7.9 CAN I SELL/TRANSFER/DISPOSE OF THE ITEMS THAT WERE PREVIOUSLY IMPORTED INTO SINGAPORE UNDER ATA CARNET?

Yes, goods previously imported under ATA Carnet may be sold/transferred/disposed of locally. However, GST is payable based on 7% of the Cost, Insurance and Freight (CIF) value. If the goods have been sold, GST is payable at 7% of the selling price of the goods when the ownership of the goods is transferred from the Carnet holder.

An In-Payment GST permit should be applied through TradeNet® to account for the disposal of the goods. After the GST permit has been declared, you should email to customs_carnet@customs.gov.sg to arrange for endorsement of the ATA Carnet.

8 TEMPORARY EXPORT CONSIGNMENT (TEC) OVERVIEW

8.1 WHAT IS THE TEMPORARY EXPORT CONSIGNMENT (TEC)?

TEC allows GST and/or duty paid goods to be temporarily exported out of Singapore. Similar to the TIS, importers will enjoy exemption of the GST and/or duties payment for the goods that are subsequently re-imported back into Singapore. Such temporarily exported goods should not undergo any form of manipulation/processing outside of Singapore and should be the same as that were previously exported.

8.2 WHO CAN USE THE TEMPORARY EXPORT CONSIGNMENT (TEC)?

Importers may be eligible to temporarily export and re-import goods into Singapore under the TEC. Typically, entities that wish to conduct import/export/transshipment of goods in Singapore will need to first register themselves with ACRA to obtain an UEN before activating a Customs account with Singapore Customs.

For more information on registration requirements with ACRA, please visit their [website](#). For details on how to activate your Customs account, please refer to our [website](#).

Entities may also consider appointing a local freight forwarding agent to conduct temporary export and re-import arrangements on their behalf. For a list of such freight forwarding companies, please refer to Singapore Customs' [website](#) for more details.

8.3 WHAT GOODS MAY BE EXPORTED OUT OF SINGAPORE AND ALLOWABLE PURPOSES APPLICABLE UNDER THE TEMPORARY EXPORT CONSIGNMENT (TEC)?

Only certain qualifying goods and purposes are applicable under the TEC. Before exporting and re-importing your goods under TEC, you should first conduct an initial self-assessment by referencing to following qualifying table below:

| S/N | Type of Goods | Purpose |
|------------|--|--|
| 1 | All GST and/or duty paid goods (excluding intoxicating liquor and tobacco products). | For repairs. |
| 2 | All GST and/or duty paid goods (excluding intoxicating liquor and tobacco products). | For exhibitions, fairs, shows, performances or other similar events. |
| 3 | Bona Fide Trade Samples. | For soliciting trade. |
| 4 | Horses, private or recreational boats/aircrafts/vehicles. | For purpose of sports, racing or other similar events. |

Note: Goods temporarily exported should not undergo any form of manipulation/processing outside Singapore and should be the same as that which were previously exported. In the case of re-import by non-taxable person, the tax had been paid previously and has not been refunded.

8.4 IS GST PAYABLE ON ANY NEW PARTS THAT ARE ADDED TO MY GOODS THAT WERE TEMPORARILY EXPORTED FROM SINGAPORE FOR REPAIRS UNDER TEMPORARY EXPORT CONSIGNMENT(TEC)?

During re-importation, GST and/or duties is payable on any additional parts that were added to the previously temporarily exported goods.

However, such GST and/or duties payment on the additional parts may be waived if the parts were added as part of the repairs that were carried out by the repairer

at no additional costs under a guarantee or warranty agreement. In this case, the guarantee or warranty certificate should be included as part of the supporting documents e.g. proof of valid warranty/guarantee, commercial invoice, packing list, copy of previous temporary export permit are to be provided to Customs for assessment.

9 TEMPORARY EXPORT CONSIGNMENT (TEC) EXPORT PERIOD

9.1 HOW LONG CAN I TEMPORARILY EXPORT GOODS OUT OF SINGAPORE?

Unlike TIS, the duration in which an exporter may temporarily export their goods out of Singapore is dependent on the qualifying purpose.

Goods that are temporarily exported as trade samples to solicit sales or for repair purposes are to be re-imported to Singapore within 3 months from the date of export.

For the other remaining qualifying purposes, while there is no limit to the duration in which you may temporarily export your goods out of Singapore, you may wish to note that you may be required to provide documentary proof that the goods were previously GST and/or duty paid and temporarily exported from Singapore, before approval is granted to allow the goods to be re-imported back into Singapore without GST and/or duty payment.

9.2 CAN I EXTEND THE TEMPORARY EXPORT PERIOD?

You are allowed to extend the TEC permit's temporary export period for goods that are temporarily exported out from Singapore as trade samples for soliciting sales or for repair purposes. You and your local appointed freight forwarding agent may be required by Customs officers to provide explanations and the relevant supporting documents (cover letter from the exporter on the reason of extension and location of goods), for our assessment. You should write in to us at customs_documentation@customs.gov.sg with your explanations and supporting trade documents for our further assessment. You can also fax your documents to us at 6250 9605, attention to Permit Officers of the Permits Unit of the Procedures and Systems Branch (PSB) of Singapore Customs.

10 TEMPORARY EXPORT CONSIGNMENT (TEC) PROCEDURES AND REQUIREMENTS

10.1 WHAT ARE THE PROCEDURES THAT I SHOULD FOLLOW IN ORDER TO EXPORT MY GOODS UNDER TEMPORARY EXPORT CONSIGNMENT (TEC)?

Step 1- Check If Goods are Subject to Control by Any Competent Authority

The import/export/transshipment of certain goods may be subjected to control by local Competent Authorities (CAs). Therefore, prior to the export of the goods, you are advised to first conduct a check using our online HS/CA Product Code [search engine](#) by either using the product description or the HS code. Should the goods be subjected to controls, the name of the agency will be listed and the exporter and the local appointed freight forwarding agent should contact the CA(s) to check their requirements and obtain their approval.

Step 2 - Submission of Documents Prior to Temporary Export

For Customs' verification purposes, an official letter detailing the following information should be submitted in the OUT 'Temporary Consignment' (TCI) permit application:

- 1) Purpose of temporary export; and
- 2) Duration of temporary export;

In addition, all relevant supporting trade documents such as:

- 1) Bill of Lading/Airway bill;
- 2) Commercial invoice;
- 3) Packing list; and
- 4) Any other related documents,

should also be attached in the permit application.

Step 3 – Submission of OUT 'Temporary Consignment' (TCI) Permit Application

Upon approval of the request to temporary export goods under TIS, the exporter or the local appointed freight forwarding agent to apply for the OUT 'Temporary Consignment' (TCI) permit via TradeNet®.

Step 4 – Export and Cargo Clearance

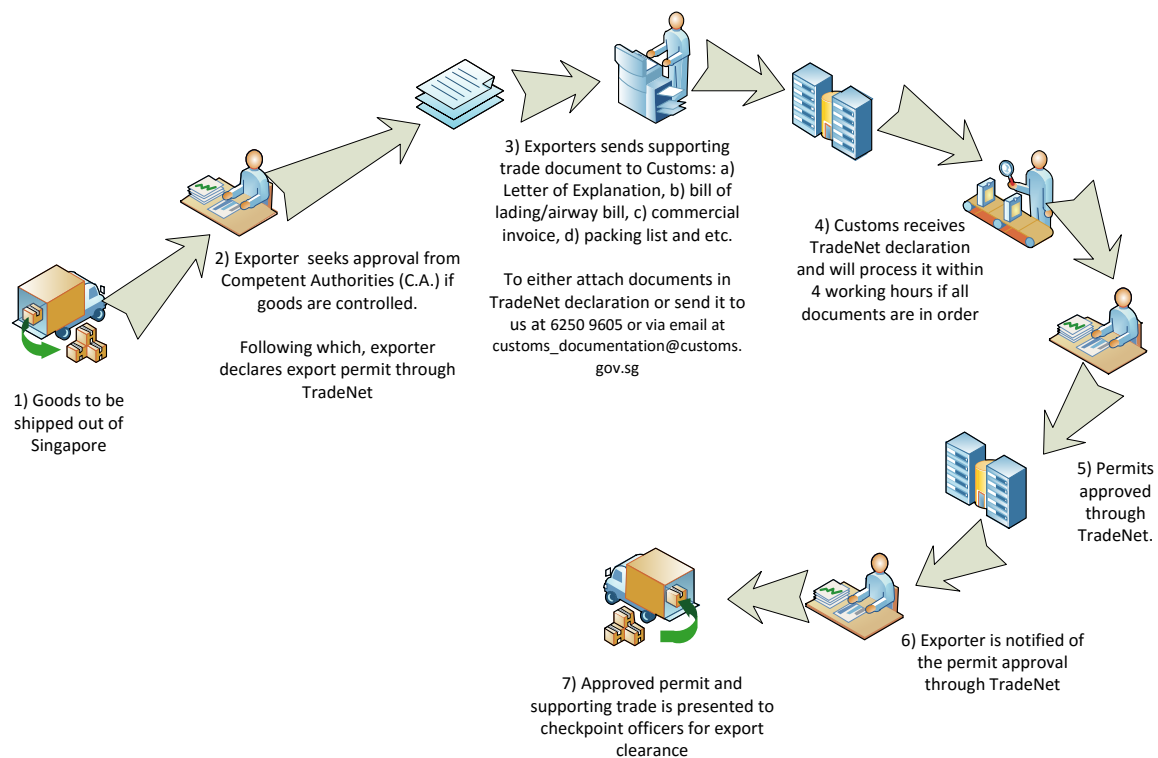
Upon receipt of the approved permit, the exporter or the local appointed freight forwarding agent shall present the approved permit with all relevant supporting documents and the goods to the checkpoint officer for cargo clearance.

Step 5 – Re-import of Goods

Prior to the re-import of the goods, a corresponding re-import permit⁷ application should be submitted, indicating the previous temporary export permit number in the 'Previous Permit No.' field (see section 9.2 for details on the specific Declaration Type to be used depending on the purpose of the temporary export). Upon receipt of the approved permit, it should be presented with relevant supporting documents and goods at the checkpoints for the necessary cargo clearance.

The following is a general illustration on the procedures to apply for a temporary export permit with Customs. Do note that the illustration is also applicable to subsequent re-import of goods (with the exception of an explanation letter unless specifically requested):

⁷ For motor vehicles that were temporarily exported, an In-Non Payment (GTR) permit, with place of receipt declared as VEHS, is to be declared for the subsequent re-importation instead.



10.2 WHICH PERMIT SHOULD I APPLY FOR TO TEMPORARILY EXPORT AND RE-IMPORT THE GOODS?

When you are ready to temporary export your goods out of Singapore, you should take up an OUT ‘Temporary Consignment’ (TCI) permit.

However, the In-Non Payment permit that you should apply for the re-import of the goods is dependent on the type of goods that are to be re-imported:

| Message Type | Declaration Type | Purpose |
|----------------|------------------|---------------------------------|
| In-Non Payment | TCI | Re-import of non-dutiable goods |
| | GTR ⁸ | Re-import of motor-vehicles |

To apply for the above re-import permit, you should take note that the previous OUT (TCI) permit number must be indicated in the “Previous Permit No.” field of the In-Non Payment permit (TCI or GTR) during declaration via TradeNet®.

⁸ Please note that the Place of Receipt code to be declared for such permits is ‘VEHSG’.

10.3 I HAD ACCIDENTALLY APPLIED FOR A NORMAL EXPORT PERMIT TO TEMPORARILY EXPORT GST AND/OR DUTY PAID GOODS THAT WERE PREVIOUSLY TEMPORARILY IMPORTED INTO SINGAPORE. WHAT SHOULD I DO IN ORDER TO RE-IMPORT MY GOODS BACK TO SINGAPORE WITHOUT PAYING GST AND/OR DUTIES?

You may write in customs_documentation@customs.gov.sg with the explanations and all the related supporting documents e.g. cover letter from exporter on applying for the wrong permit, a copy of the wrong permit, all export and re-import commercial invoices and packing list, for our further assessment of your case.

10.4 I HAD MADE AN ERROR IN THE DECLARATION OF MY OUT (TEMPORARY CONSIGNMENT) 'TCI' PERMIT AND THE GOODS IS CURRENTLY OVERSEAS. WHAT SHOULD I DO TO RECTIFY THE ERROR?

You are advised to submit a [Voluntary Disclosure Form](#) to customs_vdp@customs.gov.sg for further assessment.

10.5 WHAT IS THE VALIDITY PERIOD OF THE OUT 'TEMPORARY CONSIGNMENT' (TCI)?

The validity period of the temporary export permit is typically 9 working days (starting on the date when the permit was approved). You are advised to pay attention to the validity date indicated on your approved permit to ensure that the permit is used for clearance within the validity dates.

10.6 CAN THE VALIDITY PERIOD OF THE OUT TEMPORARY CONSIGNMENT (TCI) PERMIT BE EXTENDED?

The validity period of the temporary export permit can be extended, provided that the permit has not been utilised for cargo clearance and that the validity date has not expired. Extension of the validity period may be made via an amendment application submitted via TradeNet®.

10.7 CAN I SELL OR DISPOSE GOODS THAT HAD BEEN TEMPORARILY EXPORTED OVERSEAS?

You may conduct sale transaction or disposal of the goods that had been temporarily exported overseas. For such occurrences, there is no need for you to notify Singapore Customs.

10.8 CAN I PARTIALLY RE-IMPORT THE PREVIOUSLY TEMPORARY EXPORTED GOODS BACK INTO SINGAPORE?

You may partially re-import your goods back into Singapore. However, you should take note that the total quantity of goods that are to be re-imported should not exceed the previously temporarily exported quantity. Should there be any excess goods that are not accounted for, GST is payable on the excess and a separate In-Payment GST permit is required.

11 ALTERNATIVES TO TEMPORARY EXPORT CONSIGNMENT (TEC)

11.1 ARE THERE ALTERNATIVES METHODS THAT I CAN USE TO TEMPORARILY IMPORT GOODS INTO SINGAPORE BESIDES TEMPORARY EXPORT CONSIGNMENT (TEC)?

Yes, besides using TEC as covered under OUT 'Temporary Consignment' (TCI) permit, individuals or companies can use ATA Carnet to temporarily export goods out of Singapore.

11.2 WHAT IS ATA CARNET?

The ATA Carnet is a single document, in lieu of national customs documents, which allows the movement of goods across frontiers and their temporary admission into a customs territory with relief from duties and taxes. The ATA Carnet is issued by an issuing association, usually an authorised chamber of commerce, in the country of export.

In Singapore, ATA Carnet is issued by Singapore International Chamber of Commerce (SICC).

The ATA Carnet may be used in lieu of a permit. However, certain goods may be subjected to control by local CAs in Singapore. Therefore, prior to the export of the goods, the Carnet Holder or his appointed agent should conduct a check using our online [search engine](#). If the goods are subject to control, the Carnet holder or his appointed agent should contact the CA to check on the requirements and to obtain the CA's approval.

11.3 WHAT IS THE TEMPORARY EXPORT PERIOD ALLOWED FOR GOODS EXPORTED UNDER ATA CARNET?

Goods which are covered by ATA Carnet and are temporarily exported out of Singapore are required to be re-imported into Singapore by the final re-import

due date, which is 6 months from the export date, or the ATA Carnet validity period, whichever is earlier.

11.4 CAN I REQUEST FOR AN EXTENSION OF THE ATA CARNET FINAL RE-IMPORT DUE DATE?

Yes, you can extend the final re-import due date for up to an additional 6 months, provided it is still within the ATA Carnet validity period. You are required to write to customs_carnet@customs.gov.sg before the final re-import due date to explain the reasons for extending the final re-import due date.

Extension of the ATA Carnet validity period is not allowed upon expiry of the ATA Carnet. An expired ATA Carnet is also not allowed for use in Singapore.

11.5 WHEN CAN I USE A REPLACEMENT ATA CARNET?

A replacement ATA Carnet may be used if the original Carnet is lost, stolen, destroyed or expiring.

For lost, stolen or destroyed ATA Carnet, a copy of the police report on the country of occurrence is required before the replacement ATA Carnet can be approved.

If the original ATA Carnet is expiring, and your goods are required to stay outside Singapore beyond the validity period, you should request for a replacement ATA Carnet from SICC and seek approval from Customs in writing on the use of replacement Carnet, before the ATA Carnet expires.

For approval on the use of replacement Carnets, please write in to customs_carnet@customs.gov.sg.

11.6 WHAT IS THE CLEARANCE PROCEDURES FOR EXPORT OF GOODS COVERED UNDER ATA CARNET?

Customs supervision is required for the stuffing of goods to be exported under local ATA Carnet. You are required to [e-file](#) for customs supervision of inspection/stuffing of the goods at least one working day before the intended operation. The allocation of the actual date and time for customs supervision is subject to manpower availability.

You are then required to produce your goods and the ATA Carnet at the exit checkpoint for verification and endorsement.

11.7 WHAT IS THE CLEARANCE PROCESS FOR RE-IMPORT OF GOODS COVERED UNDER ATA CARNET?

You are required to produce your goods and ATA Carnet at the entry checkpoint for verification and endorsement. Goods re-imported via containers will be sealed for customs supervision. You are required to [e-file](#) for customs supervision of unstuffing of the sealed container, which must be done at least one working day before the intended operation. The allocation of the actual date and time for customs supervision is subject to manpower availability.

11.8 CAN I PARTIALLY EXPORT/RE-IMPORT THE ITEMS COVERED BY ATA CARNET?

Yes, you can partially export/re-import the goods covered by ATA Carnet, provided that all the goods are re-imported into Singapore by the final re-import due date.

Carnet holders may be further subjected to penalties for failure to re-import all the goods by the final re-import due date.

12 ANNEX A

Selected Items

| HS Heading | Description of Goods | HS Heading | Description of Goods |
|-------------------|--|-------------------|---|
| 4202.21.00 | Handbags | 7114.xx.xx | Articles of goldsmiths' or silversmiths' wares |
| 6102.xx.xx | Women's or girls' garments | 7115.xx.xx | Other articles of precious metal or of metal clad with precious metal |
| 6104.xx.xx | Women's or girls' garments | 7116.xx.xx | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) |
| 6202.xx.xx | Women's or girls' garments | 7117.xx.xx | Imitation jewellery |
| 6204.xx.xx | Women's or girls' garments | 7118.xx.xx | Coins |
| 7101.xx.xx | Pearls, natural or cultured | 9101.xx.xx | Watches with case of precious metal or of metal clad with precious metal |
| 7102.xx.xx | Diamonds | 9111.10.00 | Watch cases and parts thereof-cases of precious metal or of metal clad with precious metal |
| 7103.xx.xx | Precious stones and semi-precious stones | 9111.20.00 | Watch cases and parts thereof-cases of base metal, whether or not gold – or silver-plated |
| 7104.xx.xx | Synthetic or reconstructed precious or semi-precious stones | 9113.10.00 | Watch, straps, watch bands and watch bracelets, and parts thereof- of precious metal or of metal clad with precious metal |
| 7105.xx.xx | Dust and powder of natural or synthetic precious or semi-precious stones | 9113.20.00 | Watch, straps, watch bands and watch bracelets, and parts thereof- of base metal, whether or not gold – or silver-plated |
| 7106.xx.xx | Silver (including silver plated with gold or platinum) | 9114.90.00 | Other clock or watch parts-others |

| | | | |
|------------|---|------------|--|
| 7107.00.00 | Base metals clad with silver | 9701.xx.xx | Paintings, drawings and pastels; collages and similar decorative plaques |
| 7108.xx.xx | Gold (including gold plated with platinum) | 9702.00.00 | Original engravings, prints and lithographs |
| 7109.00.00 | Base metals or silver, clad with gold | 9703.00.xx | Original sculptures and statuary, in any materials |
| 7110.xx.xx | Platinum | 9704.00.xx | Postage and revenue stamps, stamp- postmarks, first-day covers postal stationery (stamped paper) |
| 7111.xx.xx | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | 9705.00.00 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest |
| 7112.xx.xx | Waste and scrap of precious metal or of metal clad with precious metal | 9706.00.00 | Antiques of an age exceeding one hundred years |
| 7113.xx.xx | Articles of jewellery | | |