



Circular No: 02/2022  
10 Mar 2022

Traders and Declaring Agents

Dear Sir/Madam

## **DUTY EXEMPTION ON MEDICAL TRANSPORT VEHICLE**

Private ambulance operators are regulated as either Emergency Ambulance Service (EAS) or Medical Transport Service (MTS) and licensed under the Healthcare Services Act (HCSA) from 3 Jan 2022. With this transition to HCSA, the Ministry of Health (MOH) has ceased the Voluntary Accreditation Scheme and the Certificate of Compliance (COC) issued previously is no longer applicable<sup>1</sup>.

2 PAOs must hold valid EAS and/or MTS licences in order to provide EAS/MTS services. Vehicles which meet the requirements and general obligations under the HCSA are specified as licensed conveyances under the PAO's EAS and/or MTS licence(s). These licensed conveyances may be exempted from duty and other vehicular tax and fees such as the Certificate of Entitlement (COE), Additional Registration Fee (ARF), Road Tax, Electronic Road Pricing (ERP) and Vehicular Emissions Tax.

3 Duty exemption may be granted to licensed PAOs on the importation of any (i) emergency ambulance vehicle or medical transport vehicle for their licensed services, or (ii) motor vehicle to be modified into an emergency ambulance vehicle or medical transport vehicle, subject to the following conditions:

- a) the vehicle must be registered in the name of the applicable licensed PAO;
- b) the vehicle must not be used while pending modification to be an emergency ambulance vehicle or a medical transport vehicle; and
- c) the vehicle must be specified as a licensed conveyance in the EAS or MTS licence(s) held by the licensed PAO within 6 months from the date of import or the date on which the vehicle is removed from customs control, whichever is later.

3 Duty will be re-imposed on the vehicle if the licensed PAO contravenes any of the above conditions or transfers the vehicle to another person or entity that is not a

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<sup>1</sup> COC was previously issued under the MOH's Voluntary Accreditation Scheme (VAS) and will no longer be applicable with effect from 3 Jan 2022 onwards as the VAS has since ceased. PAOs will also not be required to provide the COC to Customs.

licensed PAO, unless the transfer is for the sole purpose of the other person destroying or ensuring the proper disposal of the vehicle or exporting the vehicle.

#### TradeNet Permit Requirements

4 Prior to applying for the duty exemption permit in TradeNet, the licensed PAO or a person or entity intending to provide EAS or MTS under the HCSA is required to submit supporting documents (refer to **Annex A**) to Singapore Customs for an assessment on whether duty can be exempted (with GST payable) on the emergency ambulance vehicle, medical transport vehicle or motor vehicle.

5 Once approval has been obtained from Singapore Customs, please note the following procedures when applying for a permit via TradeNet for the importation of the medical transport vehicle or motor vehicle by a licensed PAO eligible for duty exemption:

- a) **Message Type** = "In-Payment";
- b) **Declaration Type** = "Duty Exemption and GST Payment (GST)";
- c) **Place of Receipt Code** = "VEHAMB"; and
- d) The **Claimant information** as registered with Singapore Customs (i.e. Company's Name and UEN, Claimant Name and Claimant Code) must be filled. To register for a claimant, please fill up the claimant application form available on the Singapore Customs' website at [www.customs.gov.sg](http://www.customs.gov.sg) > E-Services > Customs Forms & Service Links under Registration Forms. You are required to register as a claimant before applying for the permit.

6 A list of frequently asked questions (FAQs) is attached at **Annex A** for your reference.

Yours faithfully

Jeanine Ho  
Head Procedures & Systems Branch  
for Director-General of Customs  
Singapore Customs

*(This is a computer-generated circular. No signature is required.)*

We hope that this circular has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this circular at [customs\\_documentation@customs.gov.sg](mailto:customs_documentation@customs.gov.sg).

## Frequently Asked Questions

**Q1: What are the procedures for obtaining duty exemption on my emergency ambulance or medical transport vehicle or motor vehicle to be modified as an emergency ambulance or medical transport vehicle?**

**A1:** You are required to submit the following supporting documents to [customs\\_documentation@customs.gov.sg](mailto:customs_documentation@customs.gov.sg) for our assessment on whether duty can be exempted (with GST payable) on the vehicle:

- a) Application letter from the importer, declaring agent or forwarding agent requesting for duty exemption and GST payment on the emergency ambulance, medical transport vehicle or motor vehicle;
- b) Acknowledgement email from MOH on the import of the emergency ambulance, medical transport vehicle or motor vehicle<sup>2</sup>;
- c) Commercial invoice (incoterm to be specified);
- d) Bill of lading;
- e) Packing list;
- f) Breakdown of unit price, incoterm, freight, insurance and other charges to be included in the application letter/email; and
- g) Other relevant supporting documents.

You will be informed via email if you are eligible for duty exemption (with GST payable). An In-Payment (GST including Duty Exemption) permit will be required to be applied via TradeNet.

**Q2: What happens if my emergency ambulance or medical transport vehicle fails to meet the requirements under the HCSA?**

**A2:** The vehicle must be specified as a licensed conveyance in the EAS or MTS licence under the HCSA within 6 months from the date of import or the date on which the vehicle is removed from customs control, whichever is later. In the event that the imported emergency ambulance or medical transport vehicle does not meet the requirements and general obligations under the HCSA within 6 months and you wish to convert the vehicle to a normal tax-paying vehicle, duty will be payable for the motor vehicle if classified as dutiable.

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<sup>2</sup> MOH may require the PAO to provide further information on the imported vehicle such as the vehicle's chassis number and engine number when making an application in the MOH electronic licensing system.