

SINGAPORE CUSTOMS

TEMPORARY IMPORT SCHEME & TEMPORARY EXPORT GUIDE



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2 TEMPORARY IMPORT SCHEME OVERVIEW

2.1 WHAT IS THE TEMPORARY IMPORT SCHEME (TIS)?

TIS is a scheme designed to allow individuals or companies (i.e. entities) to temporarily import their goods into Singapore for specific purposes. During this temporary import period, entities will enjoy waiver of GST and/or duties (where applicable) upon importation of the goods into Singapore. 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)?

Entities that wish to 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 and permit applications 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 TEMPORARILY IMPORTED INTO SINGAPORE AND ALLOWABLE PURPOSES APPLICABLE UNDER THE TEMPORARY IMPORT SCHEME (TIS)?

Only certain qualifying goods and purposes are applicable under the 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 (excluding dutiable intoxicating liquor & tobacco, petroleum, compressed natural gas (CNG) and diesel products).	For repairs, modification, treatment, inspection or emission testing purposes.
2	Professional equipment, including spare parts.	For use by a person established outside Singapore to enable him to perform a particular job or work in Singapore.
3	Live Animals.	For dressage, training or breeding purposes or veterinary treatment or for grazing purposes.
4	Teaching aids and scientific equipment, including spare parts.	For maintenance, checking, calibration or repair.
5	Motor Vehicles.	For use by individual who is not a citizen or permanent resident of Singapore. For demonstration, training or racing in Singapore.
6	All goods (excluding intoxicating liquor & tobacco, petroleum, CNG and diesel products, brochures, pamphlets, gifts or souvenirs and other give-away items)	For display or use at exhibition, fairs or other similar events.
7	Horses, private or recreational boats/aircrafts and vehicles.	For the purpose of sports, racing or other similar events.
8	Private or recreational boat by the person in charge of the boat.	For the purpose of pleasure, recreation, sports, racing or other similar events.
9	Scientific and technical goods ³ .	For the purpose of being shown or demonstrated to solicit orders or used to carry out tests, experiments or demonstrations.
10	Equipment, apparel and accessories (excluding brochures, pamphlets, gifts or souvenirs and other give-away items).	For conducting international conferences, conventions and ceremonies or other similar events.
11	Stage effects equipment and paraphernalia and live animals (excluding brochures, pamphlets, gifts or souvenirs and other give-away items).	For performances in Singapore.

³ For such imports, traders are required to write in to Singapore Customs with the relevant supporting documents before the intended temporary importation for Singapore Customs' verification and evaluation.

2.4 WHAT SHOULD I DO IF I AM STILL UNSURE IF MY GOODS FITS THE QUALIFYING CRITERIA OF THE TEMPORARY IMPORT SCHEME (TIS)?

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 relevant 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 the 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 (which will be described in Section 8 of this Guide).

3.2 HOW MUCH IS THE SECURITY THAT I HAVE TO LODGE 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). The following table shows the type of goods and its corresponding amount of security to be lodged:

Type of goods	Dutiable Motor Vehicles	Non-dutiable goods Non-selected goods	Non-dutiable selected ¹ goods	Non-dutiable Motor vehicles ²
GST registered entity	30% of potential duty and GST	30% of GST	50% of GST	30% of GST
Non-GST registered entity	50% of potential duty and GST	50% of GST	100% of GST	50% of GST

¹ Please refer to Annex A for a list of selected goods and their respective HS codes.

² Non-dutiable motor vehicles such as trucks, lorries, cargo vehicles.

You should ensure the amount of security lodged should be sufficient to meet your operational needs and should include a buffer amount to avoid any possible disruption to your transactions, as a permit application will be rejected if the amount of security required for the permit application exceeds the amount of security lodged with Singapore Customs.

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 the 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. 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 will result in GST and/or duty payment for the goods. The importer or the appointed agent may be further subjected to non-compliance actions such as the banker's guarantee being invoked.

4.2 IS IT POSSIBLE FOR ME TO EXTEND THE TEMPORARY IMPORT PERMITS' TEMPORARY IMPORT PERIOD?

You are allowed to extend the 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 upload the following supporting documents onto TradeNet for assessment:

- 1) Cover letter (detailing reasons for extension, location of the goods, requested temporary import end date)
- 2) Commercial Invoice
- 3) Bill of Lading/Airway Bill
- 4) Packing list
- 5) For goods under repair: Documentation proof from repair workshop or service provider with details on repairs that have been completed/ongoing/yet to be carried out.
- 6) For goods under exhibition: Documentation proof from the owner of the goods containing instructions or acknowledgement that the goods need to remain in Singapore for an extended period.
- 7) Any other documents as specified by Customs

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

You are not allowed to extend the TI permit after the temporary import period has expired. You are advised to pay GST and/or duties to allow the goods to remain in Singapore. Alternatively, you may submit a voluntary disclosure via the Networked Trade Platform (www.ntp.gov.sg > Government Services > Voluntary Disclosure Programme (VDP)) for further assessment if your goods have not been exported out of Singapore yet.

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 to apply for the temporary import permit:

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

The import/export/transshipment of certain goods may be subject to control by local Competent Authorities (CAs). Prior to the import of the goods, you are advised to first conduct a check using our online HS/CA Product Code [search engine](#) by entering a description of the goods, HS code or CA product code. Should the goods be subjected to control, the name and contact person of the CA will be indicated and the importer or appointed agent should contact the CA to check for any licensing requirements (if any).

Step 2 - Declaration of import permit

Entities should apply for the temporary import permit via TradeNet and submit the following documents together with your submission of the TradeNet declaration:

- 1) Cover letter (stating the purpose of temporary import, duration of temporary import, location where the goods are to be used);
- 2) CA approval letter (if applicable);
- 3) Commercial invoice;
- 4) Packing list;
- 5) Bill of Lading/Airway Bill;
- 6) Any other relevant documents as specified by Singapore Customs

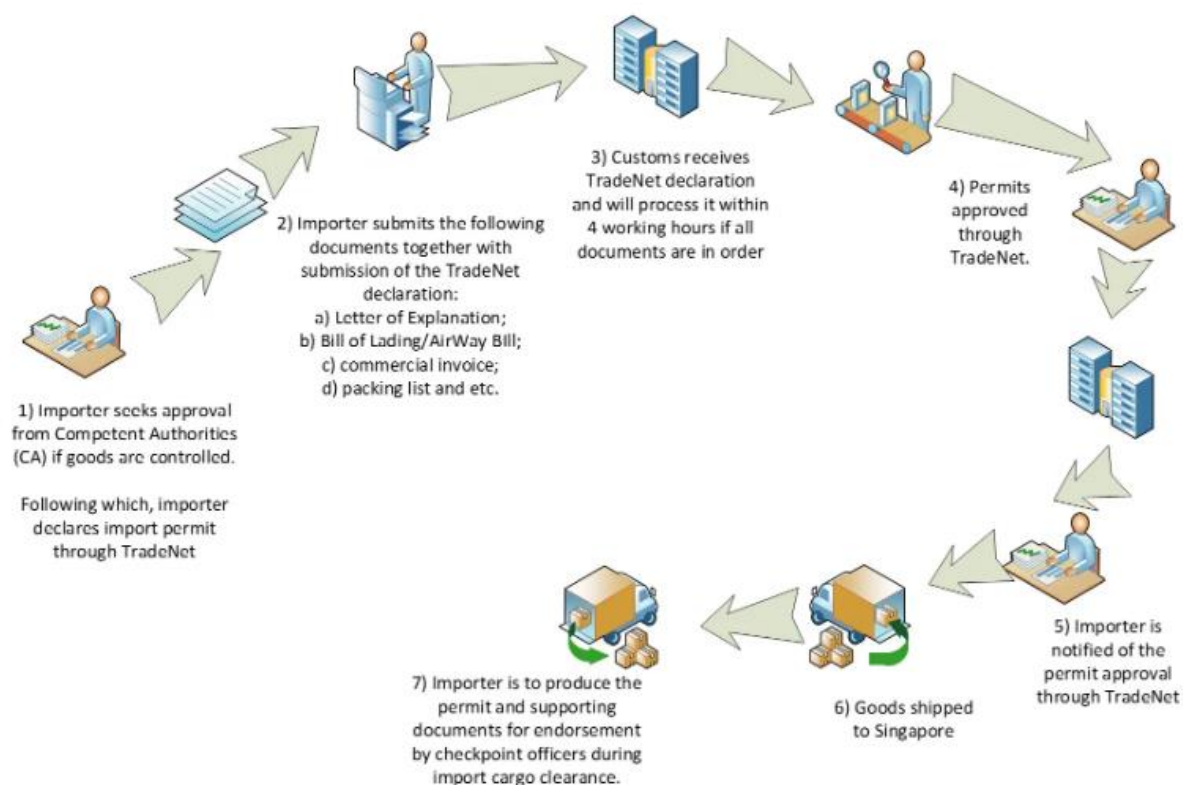
Step 3 - Import and Clearance of Goods

Upon receipt of the approved permit, the importer or the local appointed freight forwarding agent shall present the permit with all relevant supporting documents for endorsement by the checkpoint officers during import cargo clearance.

Step 4 - Export of Goods

To account for the subsequent 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 PermitNo.' field of the export permit application. The approved export permit with all the relevant supporting documents should be presented for endorsement by the checkpoint officers during export 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 and Declaration Types.

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

Temporary Import permits are further subdivided into 4 declaration types (TCR, TCS, TCE and TCO). Customs officers frequently identify the specific permit type by referring to their message type 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 to the table below for the correct permit type and their corresponding approved purposes.

Message Type	Declaration Type	Purpose
In-Non Payment	TCR	Temporary import of goods meant for repairs, modifications, treatment, inspection or emission testing purposes
	TCS	Temporary import of goods for exhibitions, fairs, public performances, conferences, sporting events or other similar events (with or without sales)
	TCE	Temporary import of goods for exhibitions by the National Heritage Board
	TCO	Temporary import of goods for other purposes

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 export permits under the TIS:

Message Type	Declaration Type	Purpose
OUT	TCR	Temporary import of goods meant for repairs, modifications, treatment, inspection or emission testing purposes
	TCS	Temporary import of goods for exhibitions, fairs, public performances, conferences, sporting events or other similar events
	TCE	Temporary import of goods for exhibitions by the National Heritage Board
	TCO	Temporary import of goods for other purposes

In other words, if the goods were previously imported under an In-Non-Payment (TCO) permit, you should apply for a corresponding OUT (TCO) permit to account for the subsequent export of the goods. For goods imported under the 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 dependent on various factors such as the type of goods involved, purpose of import/export, and place of release and receipt (typically 9 working days starting from 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?

The validity period of the temporary import permit can be extended, provided that the permit has not been utilised for cargo clearance and within the permit validity period. Extension of the validity period can 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 OR DISPOSE THE ITEMS THAT WERE PREVIOUSLY IMPORTED UNDER THE TEMPORARY IMPORT SCHEME (TIS)?

If the goods previously imported under TIS are sold locally or disposed, GST and/or duty will be payable on the goods.

You should apply for an In-Payment GST Permit via 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 PARTIALLY EXPORT THE ITEMS THAT WERE PREVIOUSLY BROUGHT INTO SINGAPORE UNDER THE TEMPORARY IMPORT SCHEME (TIS)?

Goods that were imported under the TIS may be partially exported from Singapore. You should note that all goods should be exported by the end of the temporary import period. GST and/or duties will be payable on any item that is not exported by the end of the temporary import period. 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.

6.3 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 and/or Duty (where applicable) based on the value of the goods as supplied to him/her.

6.4 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 (TCR) permits. Even if the items are subsequently exported under one shipment, you should take up 3 OUT (TCR) permits and ensure that all the items match exactly with what was previously declared in the 3 In-Non-Payment (TCR) permit.

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 ARE 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 (Monday to Friday – 8am to 5pm and Saturday – 8am to 12.30pm) 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 (Monday to Friday – 8am to 5pm and Saturday – 8am to 12.30pm) before the intended operation. The allocation of the actual date and time for customs supervision is subject to manpower availability.

There is no requirement to e-file for goods imported in via conventional/non-containerised means.

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 the prevailing GST rate of the Cost, Insurance and Freight (CIF) value. If the goods have been sold, GST is payable at the prevailing GST rate 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.

8 TEMPORARY EXPORT OVERVIEW

8.1 WHAT IS TEMPORARY EXPORT OF GOODS?

Goods may be temporarily exported out of Singapore for specific purposes. 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 TEMPORARY EXPORT GOODS OUT OF SINGAPORE?

Entities who 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 assist with temporary export, re-import arrangements and permit applications on your behalf. For a list of such freight forwarding companies, please refer to Singapore Customs' [website](#) for more details.

8.3 WHAT GOODS MAY BE TEMPORARILY EXPORTED OUT OF SINGAPORE AND THE ALLOWABLE PURPOSES?

Only certain qualifying goods may be temporarily exported out of Singapore for specific purposes. Before exporting your goods out of Singapore, 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.
		For exhibitions, fairs, shows, performances or other similar events.
		For loan or rental purposes
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 be subjected to any form of manipulation/processing such that it will change the form or function of the goods (for example, resulting in a change in its HS code). In the event there is a change in HS code, GST will be payable on the goods. If additional parts are added to the temporarily exported goods while they are overseas, GST will be payable on the CIF value of these additional parts.

8.4 IS GST PAYABLE ON ANY NEW PARTS THAT ARE ADDED TO MY GOODS THAT WERE TEMPORARILY EXPORTED FROM SINGAPORE FOR REPAIRS?

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 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, there is no limit to the duration in which you may temporarily export your goods out of Singapore. You are required to provide the following documentary proof before approval is granted to allow the goods to be re-imported into Singapore without GST and/or duty payment:

- 1) Cover letter stating the reason for exceeding the 3 months period;
- 2) Previous temporary export permit;
- 3) Both sets of import and export commercial invoices and bills of lading/air waybills;
- 4) Documents showing that the goods are locally produced or previously GST and/or duty paid;
- 5) Any other supporting documents (proof of warranty for the goods)

9.2 CAN I RE-IMPORT MY GOODS AFTER 3 MONTHS FROM THE DATE OF EXPORT?

You are allowed to re-import your goods beyond the conventional period. You should write in to customs_documentation@customs.gov.sg with all the relevant supporting documents stated above for our further assessment.

10 TEMPORARY EXPORT PROCEDURES AND REQUIREMENTS

10.1 WHAT ARE THE PROCEDURES THAT I SHOULD FOLLOW IN ORDER TO TEMPORARILY EXPORT MY GOODS OUT OF SINGAPORE?

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

The import/export/transshipment of certain goods may be subjected to control by local Competent Authorities (CAs). 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 entering a description of the goods, HS code or CA product code. Should the goods be subjected to control, the name and contact person of the CA will be indicated, and the exporter or appointed agent should contact the CA(s) to check for any additional licensing requirements.

Step 2 – Declaration of export permit

Entities should apply for the temporary export permit via TradeNet and submit the following documents together with your submission of the TradeNet declaration:

- 1) Cover letter (stating the purpose of temporary export and Duration of temporary export);
- 2) Commercial invoice;
- 3) Packing list;
- 4) Any other documents as specified by Singapore Customs

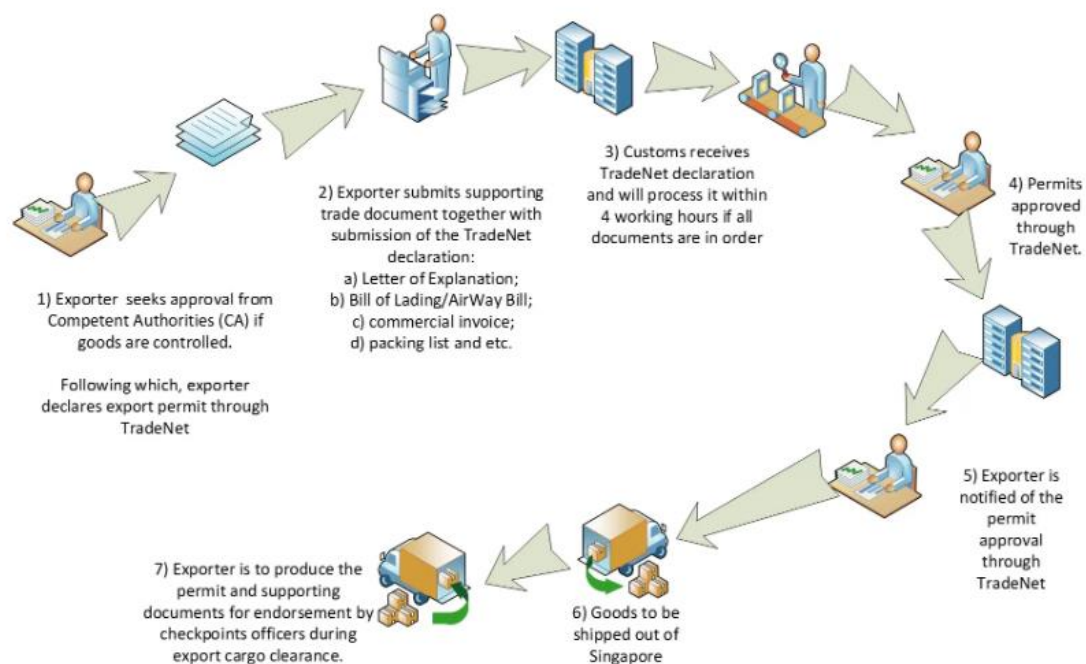
Step 3 – Export and Clearance of Goods

Upon receipt of the approved permit, the exporter or the local appointed freight forwarding agent shall present the permit with all relevant supporting documents for endorsement by the checkpoint officers for cargo clearance.

Step 4 – Re-importation of Goods

Prior to the re-importation of goods, a corresponding re-import permit⁷ application should be submitted via TradeNet, indicating the previous temporary export permit number in the 'Previous Permit No.' field (see section 10.2 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 cargo clearance.

The following is a general illustration on the procedures to apply for a temporary export permit with Singapore 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

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 permit declaration via TradeNet®.

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

10.3I HAD ACCIDENTALLY APPLIED FOR A NORMAL EXPORT PERMIT TO TEMPORARILY EXPORT GST AND/OR DUTY PAID GOODS. 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 relevant 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. Please note that submission of explanations and supporting documents does not equate to approval of your case.

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

You are advised to submit a voluntary disclosure via the Networked Trade Platform (www.ntp.gov.sg > Government Services > Voluntary Disclosure Programme (VDP)) for our further assessment.

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

The validity period of the temporary export permit is dependent on various factors such as the type of goods involved, purpose of import/export, and place of release and receipt (typically 9 working days starting from 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.

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 within the permit validity period. Extension of the validity period can 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 transactions 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 TEMPORARILY 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

11.1 ARE THERE ALTERNATIVE METHODS THAT I CAN USE TO TEMPORARILY EXPORT GOODS?

Yes, besides temporarily exporting goods under an 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?

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.

11.4 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.

11.5 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.

11.6 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.

11.7 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 (Monday to Friday – 8am to 5pm and Saturday – 8am to 12.30pm) 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.

11.8 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 (Monday to Friday – 8am to 5pm and Saturday – 8am to 12.30pm) before the intended operation. The allocation of the actual date and time for customs supervision is subject to manpower availability.

11.9 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 Code	Description of Goods (Note: x denotes all sub-codes under 4-digit headings)
4202.21.xx	Handbags, whether or not with shoulder strap, including those without handle - with outer surface of leather or of composition leather
6102.xx.xx	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04
6104.xx.xx	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
6202.xx.xx	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04
6204.xx.xx	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
7101.xx.xx	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport
7102.xx.xx	Diamonds, whether or not worked, but not mounted or set
7103.xx.xx	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport
7104.xx.xx	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport
7105.xx.xx	Dust and powder of natural or synthetic precious or semi-precious stones
7106.xx.xx	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured
7108.xx.xx	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured

7110.xx.xx	Platinum, unwrought or in semi-manufactured forms, or in powder form
7111.00.xx	Base metals, silver, gold or other, clad with platinum, not further worked than semi-manufactured
7112.xx.xx	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal
7113.xx.xx	Articles of jewellery and part thereof, of precious metal or of metal clad with precious metal
7114.xx.xx	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal
7115.xx.xx	Other articles of precious metal or of metal clad with precious metal
7116.xx.xx	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
7117.xx.xx	Imitation jewellery
7118.xx.xx	Coins
9101.xx.xx	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
9111.10.00	Watch cases and parts thereof - cases of precious metal or of metal clad with precious metal
9111.20.00	Watch cases of base metal, whether or not gold or silver-plated
9113.10.00	Watch straps, watch bands and watch bracelets of precious metal or of metal clad with precious metal
9113.20.00	Watch straps, watch bands and watch bracelets of base metal, whether or not gold or silver-plated
9114.90.00	Other clock or watch parts
9701.xx.xx	Paintings, drawings and pastels, mosaics, other paintings drawings & pastels by hand, other than of heading 4906 and other than hand painted or hand decorated manufactured articles
9702.00.00	Original engravings, prints and lithographs
9703.00.xx	Original sculptures and statuary
9704.00.xx	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.
9705.xx.xx	Collections and collectors' pieces of archaeological, ethnographic or historical interest, Human specimens, Extinct or endangered species and parts thereof
9706.00.00	Antiques of an age exceeding one hundred years old