



Circular No: 08/2010
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SINGAPORE CUSTOMS

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All Traders and Declaring Agents

DUTY EXEMPTION FOR MOTORISED BICYCLES

Motorised bicycles, including electric bicycles, are currently subject to excise duties of 12% under HS Heading 8711, and the manufacture of motorised bicycles (whether via assembly, conversion from bicycles or other means) requires a licence.

2. With immediate effect, motorised bicycles are exempted from excise duties subject to the following conditions:
 - i. The motorised bicycles are not to be registered as motorcycles or scooters by the Registrar of Vehicles; and
 - ii. A certificate in such form as the Director-General shall direct is produced.
3. Please observe the following procedures when applying for a Duty Exemption and GST Payment Relief Certificate (TradeNet® permit) for the motorised bicycles:
 - i. The TradeNet® permit under Message Type "In-Payment" with Declaration Type "GST" must be declared by the authorised agent for each direct import or release from licensed warehouse;
 - ii. The Place of Receipt to be declared is "VEHBIC" and the Place of Release will depend on whether it is a direct import (e.g. KZ) or a release from licensed warehouses (e.g. LWxxx); and
 - iii. The Claimant Information as registered with Singapore Customs must be filled.
4. In line with the duty exemption, the manufacture of motorised bicycles is exempted from the licence requirement as well.
5. For more information, kindly contact our Customer Service Centre at 6355 2000.


KAREN LIM (MS)
HEAD
PROCEDURES & PROCESSING BRANCH
for DIRECTOR-GENERAL OF CUSTOMS
SINGAPORE CUSTOMS

*Our Vision: A leading Customs that advances Singapore's economy
by assuring the integrity of the trading system*