

Circular No: 15/2010 Date: 30 July 2010

## All Traders

## **EXEMPTION OF LICENSING REQUIREMENTS TO MANUFACTURE CERTAIN CATEGORIES OF DUTIABLE MOTOR VEHICLES**

In recent years, Singapore Customs has received requests to carry out assembly, conversion or modification of motor vehicles upon importation into Singapore.

2 Currently, a manufacturing licence is required to manufacture dutiable motor vehicles. In today's highly dynamic business environment, we recognise that manufacturing processes can encompass a whole spectrum of activities from simple conversion to full scale assembly of motor vehicles.

3 In line with Singapore Customs' continuous efforts to streamline requirements to make trade easy for the industry, a new Customs (Manufacturing Licence) (Exemption) Order 2010 (http://www.customs.gov.sg/topNav/leg/act/Customs+Act.htm) is enacted to encourage innovation and promotion of new businesses and motor-sports lifestyle.

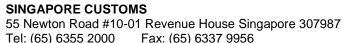
4 We are pleased to inform you that with the licensing requirements are exempted for the following manufacturing processes:

- a) To manufacture ambulance; go-kart; motorised bicycle; "pocket" motor cycle; racing motor car; racing motor cycle; and motor vehicle for academic purposes, by:
  - i. assembly from component parts; or
  - ii. modification of a motor vehicle in completely built-up condition from component parts;
- b) To modify a non-dutiable motor vehicle through the installation or removal of seats into a dutiable motor vehicle; and
- c) To modify a dutiable completely built-up motor vehicle using component parts which does not result in any change of tariff classification and is performed inside a licensed warehouse or in a free trade zone (FTZ).
- 5 For more information, kindly contact Customs Call Centre at 63552000.

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WINSTON TAY HEAD, SCHEMES PROMOTION & ADMINISTRATION 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



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