



Singapore Customs Media Release

“Don’t end up like Jane!”

**DECLARE CIGARETTES, LIQUORS AND TAXABLE GOODS
BROUGHT HOME AT THE RED CHANNEL**

The day was 24 December 2009, the eve of Christmas. Jane¹ could not suppress her excitement as her plane landed at Changi Airport. She had piled the trolley with gifts for her family and friends who were waiting to welcome her at home. She whizzed through the crowd to the clearance counters and saw two lanes – Red Channel (for declarations of taxable items) and Green Channel (nothing to declare).

Jane did a quick mental run through of her overseas purchases – two packets of cigarettes, a bottle of samsoo, a bottle of rice wine, two cans of shandy and three pricey branded handbags. She thought to herself, “Surely I’m not expected to pay any taxes for the stuff!”, and proceeded to the Green Channel. During clearance, she told the checking officers that she had nothing to declare. To her surprise, the officers informed that she had failed to declare the items for payment of taxes amounting to hundreds of dollars and thus committed an offence!

Surely, no one likes their holiday to end off like Jane’s! As overseas travel out of Singapore peaks during the year-end festive holiday, Singapore Customs reminds holidaymakers and other travellers arriving at Changi Airport and other checkpoints to make declarations to the officers at the Red Channel if they have any cigarette or tobacco products, liquors exceeding their duty-free allowance and/or taxable items beyond their GST reliefs. *Read on for more useful information for travellers*

¹ Jane is a fictitious character and any resemblance to real persons, living or dead, is purely coincidental.

Declaration at Checkpoints

2 Upon arrival at the checkpoints, travellers carrying taxable products are required to make a complete and accurate declaration in person to the checking officers at the Red Channel. Alternatively, they can also proceed to make payment for duty and GST at Singapore Customs' self-service Tax Payment Kiosks at Changi Airport or at its Tax Payment offices. They should retain the invoices or receipts to facilitate computation of the required taxes.

Cigarettes and Tobacco Products

3 All cigarettes, including those with 'SDPC' markings, and tobacco products are subject to duty and GST. There is no duty-free concession on these products.

Liquors Exceeding Duty-Free Allowance

4 A traveller bringing in or purchasing liquor on arrival in Singapore is entitled to duty-free allowance for spirits, wine and beer if he/she meets all of the following conditions:

- (a) 18 years old or above;
- (b) Has spent 48 hours or more outside Singapore immediately before your arrival;
- (c) Has not arrived from Malaysia; and
- (d) The liquors are for personal consumption and not prohibited under the Customs Act

5 The traveller can choose any of the three options indicated in the table below for the duty-free allowance. These options are also applicable for liquors consumed for health reasons and used in cooking such as D.O.M., Yomeishu, samsoo and rice wine.

Option	Spirits	Wine	Beer
A	1 Litre	1 Litre	1 Litre
B	No allowance	2 Litres	1 Litre
C	No allowance	1 Litre	2 Litres

6 There is no duty-free concession on liquors for persons arriving from Malaysia. Travellers of all nationality arriving from Malaysia will have to pay the relevant duties and GST on their liquors.

Taxable Goods Beyond GST Reliefs

7 In general, all goods, both dutiable and non-dutiable, brought into Singapore for local consumption are subject to Goods and Services Tax (GST) of 7%. To minimise inconveniences to travellers bringing small amounts of goods into Singapore for personal consumption, travellers (except for pass and permit holders) are granted the following reliefs on the value of the goods:

Period away from Singapore	Below 18 years old	18 years old and above
Less than 24 hours	No relief	S\$50
24 to less than 48 hours	S\$ 50	S\$150
48 hours or more	S\$100	S\$300

8 Such goods include new articles, souvenirs, gifts and food preparations which are for traveller's personal use and not meant for sale.

Advisory from Singapore Customs

9 Arriving travellers and returning Singaporeans should acquaint themselves with Singapore's customs regulations. It is the responsibility of travellers to make an accurate and complete declaration of the dutiable and taxable items in their possession. Failure to make a declaration is an offence under the Customs and GST Acts. Offenders can be prosecuted in court and fined up to \$10,000 and imprisonment for up to three years.

10 If travellers are unsure of the duty-free allowance or GST relief they are entitled to, they could consult Singapore Customs officers at the Tax Payment office. Members of the public can seek assistance or obtain more information by calling Singapore Customs at 6355 2000, email to customs_feedback@customs.gov.sg or visit the Customs website at www.customs.gov.sg.

**ISSUED BY: SINGAPORE CUSTOMS
KASTAM SINGAPURA**

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DATE: 6 DECEMBER 2010