



## Singapore Customs Media Release

### **CUSTOMS... GOODS TO DECLARE**

#### ***Singapore Customs Reminds Travellers to Declare Dutiable and GST-payable Goods at Red Channel***

With the long weekend arising from the Chinese New Year round the corner, Singaporeans and travellers alike are expected to travel overseas for their holidays. Singapore Customs would like to remind holidaymakers and other travellers arriving at Changi Airport and other checkpoints to make customs declarations at the Red Channel if they have any cigarettes or tobacco products, liquors exceeding their duty-free allowance and/or taxable items with values beyond their GST reliefs.

#### **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 (Table 1).

**Table 1: Duty-free Concession Options for Liquor**

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 Travellers are to note that beverages with alcoholic content such as *Shandy* and bottled alcoholic cocktail drinks may be dutiable. Likewise, liquors commonly consumed for health reasons and used for cooking purposes such as D.O.M., Yomeishu, samsou and rice wine are also dutiable. The duty-free allowance shown in Table 1 applies to these types of liquor. If travellers bring these types of liquor upon returning home, and where the duty-free allowance has been exceeded, duty and GST must be paid.

7 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**

8 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 (Table 2):

**Table 2: GST Reliefs (based on the value of goods)**

<b>Period away from Singapore</b>	<b>Below 18 years old</b>	<b>18 years old and above</b>
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

9 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**

10 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.

11 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](mailto:customs_feedback@customs.gov.sg) or visit the Customs website at [www.customs.gov.sg](http://www.customs.gov.sg).

**ISSUED BY: SINGAPORE CUSTOMS  
KASTAM SINGAPURA**

**新加坡关税局  
சிங்கப்பூர் காங்கத்துறை**

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