



CUSTOMS REGULATIONS AND INFORMATION FOR IMPORTS

HOUSEHOLD GOODS AND PERSONAL EFFECTS

Documents Required

- Copy of Passport (photograph and personal information pages)
- Declaration of Facts Form
- Original Bill of Lading (OBL) / Air Waybill (AWB)
- Copy of client's Employment Pass / Green Card (both sides)
- Goods and Services Tax Relief form (GST)
- Supplementary Customs Declaration form
- Wine and Liquor Declaration form
- Exemption Permit (Diplomats)

Specific Information

- A duty exemption will be given to goods if all documentation as requested above is in order.
- Goods should be in client's possession and used for more than 3 months.
- Shipment must be imported into Singapore within 6 months of client's first arrival into Singapore.
- If shipment arrives more than 6 months after client's arrival into Singapore, shipment is subject to 7% Goods and Services Tax (GST) on the Cost Insurance and Freight (CIF) value.
- Returning Singaporean residents should be away for more than 6 months to get 7% GST relief.
- Embassy, High Commission, Consulate or accredited Trade Mission in and persons who
 have been accorded diplomatic and consular privileges and immunities by the Singapore
 Government are eligible for duty exemption and GST relief on all goods that are for the
 personal or official use of the persons or organization; an exemption permit is required to
 cover the import of such goods but the organization and its authorized claimants have to be
 first registered with Customs.
- A failure to declare all items or pay taxes due may result in prosecution, fines, and/or imprisonment.

MOTOR VEHICLES

- Certificate of Compliance
- Original Commercial Invoice
- Insurance papers
- Vehicle Registration Certificate
- Owner's Passport
- Inward Declaration Permit
- Customs In-Payment Permit
- Customs duty payment receipt
- Temporary Certificate of Entitlement
- Manufacturer's letter confirming the date the automobile was manufactured

Specific Information

 Certificate of Compliance from Exhaust Emission Control Standard is required for all new and used vehicles

SINGAPORE

- Autos and motorcycles are subject to very high duty and registration fees; importation highly discouraged.
- Must be registered in customers name for continued use and not for resale.
- Left-hand drive vehicles are prohibited.
- Vehicles more than three years old cannot be imported.
- Boats are duty-free, but must be for the owners' use and not for resale
- Dismantled vehicles are not permitted.

PETS

Documents Required

• Import License from the Agri-Food and Veterinary Authority of Singapore (AVA)

Specific Information

• If ownership of an animal cannot be verified from birth to 6 months for that animal, it will be guarantined.

Note: There are many requirements regarding the importation of pets into Singapore. It is strongly advised that transferee contact agent as well as the AVA for specific information.

RESTRICTED / DUTIABLE ITEMS

- Intoxicating liquors
- Tobacco products
- Motor vehicles
- Petroleum products

PROHIBITED ITEMS

- Liquors and cigarettes marked with the words "SINGAPORE DUTY NOT PAID" on the labels, cartons or packets
- Cigarettes with the prefix "E" printed on the packets
- · Chewing gum, chewing tobacco and imitation tobacco products
- Weapons, gun, ammunition of any kind, cigarette lighters of pistol or revolver shape
- Narcotics, controlled or non-branded drugs and psychotropic substances
- Endangered species of wildlife and their byproducts
- Firecrackers or counterfeit currencies
- Obscene articles, pornographic materials, publications on video tapes/discs and software
- Reproduction of copyright publications, video tapes, video compact discs, laser discs, records or cassettes
- Seditious and treasonable materials
- Animals and birds and their by-products
- Plants
- Bullet-proof clothing
- Weapons, Kris, spears and swords
- · Prerecorded cartridges and cassettes
- Newspapers, books and magazines
- Films, video tapes / discs, laser discs, CD-ROMS and video games
- Medicines, pharmaceuticals and poisons
- Telecommunications, and radio communication equipment and toy walkie-talkies

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CONSIGNMENT INSTRUCTIONS

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

IAM Note: Customs regulations can change at any time with or without notice. This document is provided as a guide and for information only. While IAM has exercised reasonable care in publishing this document, IAM makes no representation, either expressed or implied, as to its accuracy or applicability.

Helpful Website(s):

http://www.customs.gov.sg/leftNav/info/imp/Import+Requirements.htm

http://www.state.gov/p/eap/ci/sn

http://www.mfa.gov.sg/content/mfa/overseasmission/washington.html