



CUSTOMS GUIDE FOR TRAVELLERS



SINGAPORE CUSTOMS

WELCOME TO SINGAPORE.

To all visitors arriving into Singapore, we extend a warm welcome and wish you a pleasant stay.

To all returning Singaporeans and residents,

WELCOME HOME.

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A CUSTOMS GUIDE FOR TRAVELLERS

This brochure provides general information on Customs formalities and clearance procedures.

RED & GREEN CHANNEL

The **Red** and **Green Channel** system is operated at major passenger entry checkpoints to expedite customs clearance of arriving travellers. The **Red** and **Green Channel** signs are above the examination counters in the arrival hall after immigration clearance. At certain checkpoints, forward security checks are conducted before immigration clearance. If you are carrying any dutiable, taxable, controlled or prohibited goods, please declare them to the checking officer at the **Red** Channel or at the Customs Examination Area before immigration clearance.

NOTHING TO DECLARE

Please proceed to the **GREEN CHANNEL** if you have nothing to declare. Officers may still conduct selective checks at the **GREEN CHANNEL**. If in doubt, please proceed to the **RED CHANNEL** for assistance.

GOODS TO DECLARE

Please proceed to the **RED CHANNEL** and declare to the checking officer if you carry:

- Dutiable or taxable goods exceeding your duty-free concession or GST relief;
- Controlled or restricted goods; and/or
- Prohibited goods.

Kindly produce the controlled goods together with the import permit or authorisation form from the relevant authorities, if any.

GOODS & SERVICES TAX (GST)

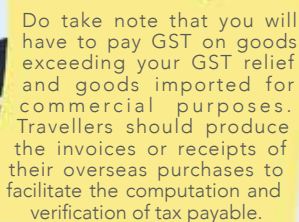
All goods imported into Singapore are subject to Goods & Services Tax (GST).

If you are a traveller who is **NOT**

1. A crew member; or
2. A holder of a work permit, employment pass, student pass, dependent pass or long-term pass issued by the Singapore Government.

You will be given GST relief on new articles, souvenirs, gifts and food preparations (excluding intoxicating liquors and tobacco, as well as goods imported for commercial purposes) intended for your personal use or consumption. The relief amount is based on the duration that you have spent outside Singapore:

Period Away From Singapore	Value of Goods Granted GST Relief
48 hours and above	\$500
Less than 48 hours	\$100



Do take note that you will have to pay GST on goods exceeding your GST relief and goods imported for commercial purposes. Travellers should produce the invoices or receipts of their overseas purchases to facilitate the computation and verification of tax payable.

DUTY-FREE LIQUOR CONCESSION

Travellers are entitled to duty-free concession for liquors if all the following conditions are met:

- You are 18 years old or above;
- You have spent 48 hours or more outside Singapore immediately before arrival;
- You are not arriving from Malaysia;
- The liquor is for your own consumption; and
- The liquor is not prohibited from import into Singapore.



Travellers are given duty-free concession for liquors based on one of the following options:

Option	Spirits	Wine	Beer
A	1 Litre	1 Litre	-
B	1 Litre	-	1 Litre
C	-	1 Litre	1 Litre
D	-	2 Litres	-
E	-	-	2 Litres

Bona fide crew members are given duty-free concession for liquor based on the following options:

Option	Spirits	Wine	Beer
A	0.25 Litre	1 Litre	-
B	0.25 Litre	-	1 Litre
C	0.25 Litre	-	-
D	-	1 Litre	-
E	-	-	1 Litre

These options are also applicable for the following liquors:

Liquors consumed for health reasons such as

- Yomeishu (wine)
- D.O.M (spirits)
- Samsu (spirits)

Liquors used in cooking such as

- Rice Wine
- Cooking wine (wine)
- Sake (wine)
- Soju (spirits)

Kindly note that duty-free concessions or GST relief are granted on goods for your personal use and not meant for sale. It is an offence to sell or give them away. As Duty and GST must be paid on goods brought in for trade, commercial or business purposes, and goods carried on behalf of other persons, you may only bring these goods into Singapore upon payment of Duty and GST.

DUTIABLE GOODS



Intoxicating liquors, including spirits, wine, beer, ale, stout and porter



Tobacco products such as cigarettes (including those marked with "SDPC" and vertical bar markings) and cigars must comply with the Standardised Packaging requirements



Motor fuel including motor spirits, diesel products and compressed natural gas (CNG)

Beverages with alcoholic strength by volume exceeding 0.5% are dutiable. e.g. Shandy, bottled alcohol drinks.

With effect from 1 July 2020, all cigarettes and other tobacco products imported into, sold, offered for sale or distributed in Singapore must comply with the new Standardised Packaging (SP) requirements. You are required to declare all tobacco products (including cigarettes marked with "SDPC" and vertical bar markings) and make payment of duties and GST for tobacco products that meet the new Standardised Packaging requirements. It is an offence to proceed to the **GREEN CHANNEL** with any goods exceeding your duty-free concession and GST relief.

CONTROLLED GOODS

Before controlled goods can be imported into Singapore, an import permit or authorisation form from the relevant controlling authority is required and should be produced at the **Red Channel** for clearance.

The list of goods includes (but is not limited to):



Arms & Explosives



Handcuffs & Nightsticks



Telecommunication & Radio Communication Equipment



Medicines & Pharmaceutical Products



CDs, DVDs, Films & Video Games



Animals, Birds, Fishes, Plants & their By-Products

PROHIBITED GOODS

The list of goods that are **NOT** allowed to be brought into Singapore includes (but is not limited to):



Chewing Gum



Firecrackers



Controlled drugs & psychotropic substances



Seditious & treasonable materials



Cigarette lighters of pistol or revolver shape



Endangered species of wildlife & their by-products



Obscene articles, publications, video tapes/discs & software



Reproduction of copyright publications, video tapes, video discs, laser discs, records or cassettes



Chewing tobacco and any imitation tobacco products such as tobacco-free shisha and e-cigarettes

CUSTOMS PERMIT

If you are bringing in the following goods, a Customs permit would be required for clearance:

- more than 0.4 kilogrammes of SP-compliant cigarettes or other tobacco products;
- more than 10 litres of liquor products;
- more than 10 litres of motor fuel in a spare container of a motor vehicle;
- more than 0.5 kilogrammes of investment precious metals for personal use;
- goods of trade, commercial or business purposes, in which the Goods & Services Tax (GST) payable exceeds \$300; or
- goods clearly marked as trade samples (excluding liquor and tobacco products) the value of which exceeds \$400.

PAYMENT OF TAXES

Duties and GST can be paid via:

- Customs@SG Web Application
- Singapore Customs Tax Payment Office

CUSTOMS@SG WEB APPLICATION

The Customs@SG web application allows you to make an advance declaration and pay the duty and/or GST before your arrival in Singapore.

The web application will calculate the duty and/or GST payable and you may save the e-receipt in your mobile device as proof of declaration and tax payment. Upon your arrival, you can proceed to exit the checkpoint through the Green Channel.

You may access the Customs@SG web application via the QR code or visit <https://go.gov.sg/customs-sg>.

For more details, visit our page at <https://go.gov.sg/customssgapp>.



IMPORTANT NOTES

1. Do not carry goods on behalf of others as you will be held liable if the goods are, or contain prohibited, controlled, restricted or taxable goods.
2. Please be reminded to make a true and complete declaration as an incorrect declaration is an offence under the law and the offender may be fined up to \$10,000.
3. Under the law, you are required to produce your baggage for examination and are responsible for unpacking and repacking the contents.
4. Kindly note that drug trafficking is a serious offence in Singapore and drug traffickers may face the death penalty under Singapore's Laws.

THREE-QUARTER TANK RULE

**SINGAPORE
VEHICLES
PLEASE TOP UP
TO 3/4 TANK**



Do note that failure to comply with the $\frac{3}{4}$ tank rule constitutes an offence. Offenders may be issued with a composition sum of up to \$500, or be prosecuted in court. Offenders will also be required to perform a U-turn to top up their fuel if they wish to continue with their journey.

Please be reminded that all Singapore-registered vehicles are required to have a minimum amount of motor fuel (at least three-quarters of the tank) when leaving Singapore via the land checkpoints. This rule applies to all vehicles, including hybrid vehicles, running on petrol, diesel and/or compressed natural gas.

AM I ELIGIBLE FOR A GST REFUND UNDER THE TOURIST REFUND SCHEME (TRS)

As a visitor to Singapore, you may claim a refund of the GST charged on goods purchased from retailers participating in the TRS if you -

- are 16 years of age or above on the date of the purchase;
- are not a citizen or a permanent resident of Singapore;
- are not a member of the crew of an aircraft on which you are departing out of Singapore; **and**
- are not a “specified person” -
 - i) on the date of the purchase;
 - ii) at any time in the 3 months immediately before the date of the purchase; or
 - iii) on the date you submit a claim for a refund at the airport.

NOTE: You are a “specified person” if you -

- A. have in force -
 - i) any work pass issued by the Ministry of Manpower (i.e. Work Permit, Training Work Permit, S Pass, Employment Pass, Training Employment Pass, Personalised Employment Pass, EntrePass, Work Holiday Pass, Miscellaneous Work Pass and Letter of Consent);
 - ii) a Dependent’s Pass;
 - iii) a Long Term Visit Pass or Long Term Visit Pass Plus; or
 - iv) a Student’s Pass; or
- B. are resident in Singapore and have in force an Identification Card issued by the Ministry of Foreign Affairs Singapore because you are -
 - i) diplomat consular officer, an administration, technical or service staff or other staff appointed to or employed in any foreign Embassy, High Commission or Consulate in Singapore;
 - ii) staff appointed to or employed in an International Organisation, Representative Office or Trade Office in Singapore; or
 - iii) a spouse or dependent child of any individual mentioned in B(i) and B(ii) above.



What must I do to qualify for the refund?

Beside satisfying the eligibility conditions of a tourist in the preceding page, you must also ensure that -

- you spend at least \$100 (including GST). You may accumulate up to 3 same-day invoices/receipts from retailers bearing the same GST registration number and shop name to meet this minimum purchase amount;
- the retailer participating in the TRS logs an eTRS transaction for you and tags the transaction to your passport;
- you depart Singapore with the goods via Changi International Airport or Seletar Airport within 2 months from the date of the purchase; and
- you depart Singapore with the goods within 12 hours after obtaining approval of your GST refund.

HOW TO CLAIM GST REFUND

If you have goods to be checked-in: You are required to apply for GST refund at the electronic Tourist Refund Scheme (eTRS) self-help kiosk located in the Departure Check-in Hall (before Departure Immigration) **before you check-in the goods.**

If you have goods that you plan to hand-carry: Please proceed to the Departure Transit Lounge (after Departure Immigration) to apply for your GST refund at the eTRS self-help kiosk.

You will need to scan your physical passport at the eTRS self-help kiosk to retrieve all eTRS transactions tagged to your passport.

If you are notified at the kiosk to present your goods for physical inspection at the Customs Inspection Counter, you will have to present the following items **in person:**

- 1) Goods which you have purchased;
- 2) Original invoice/receipt issued by the retailer clearly stating the price, description of the goods, serial number (if any); and
- 3) Physical passport and boarding pass/air ticket.

Do note that Singapore Customs will not be able to process your refund application if you fail to meet any of the criteria or conditions stated.



WHERE TO LOCATE THE eTRS FACILITIES

The GST refund facilities are located at:

- Changi International Airport (all Terminals, including Jewel)
 - Departure Check-in Halls (before immigration clearance), for checked-in goods; and
 - Departure Transit Areas (after immigration clearance), for hand-carried goods.
- Seletar Airport (under the purview of Immigration & Checkpoints Authority (ICA))



REMINDER

Please ensure that you arrive early at the airport to allow sufficient time for Singapore Customs or ICA to inspect your goods and verify your claims.

IMPORTANT NOTES

All refunds (cash or non-cash) are processed by Global Tax Free Pte Ltd (the approved Central Refund Counter Operator), and not by Singapore Customs.

For enquiries relating to the status of your approved refund, please contact:

Global Tax Free Pte Ltd

Tel: (+65) 6513 3756 (Weekdays from 9am to 6pm)

(+65) 6546 5074 (Weekdays after 6pm, Weekends and Public Holiday)

Email: crc.helpdesk@global-taxfree.com

Website: touristrefund.sg

Refunds are not allowed on:

- (a) Services (like car rental, entertainment, dry cleaning, etc.);
- (b) Goods which are wholly or partly consumed in Singapore;
- (c) Goods purchased for business or commercial purpose;
- (d) Goods exported by freight;
- (e) Accommodation in hotel, hostel, boarding house or similar establishments; and
- (f) Goods not presented for inspection.

Do note that the following acts constitute serious offences which result in penalties and possible imprisonment:

- Making a false declaration in the refund application to Singapore Customs; and
- Taking goods out of the Departure Check-in Hall/ Transit Area or passing the goods to someone else, after the refund application has been approved.

For more information on the Tourist Refund Scheme, please contact:

Inland Revenue Authority of Singapore

Tel: (+65) 6356 8633

Email: gst@iras.gov.sg

Website: www.iras.gov.sg

Mutual Respect between all parties

Your Rights

As a traveller, you have the right to expect our officers to be courteous, impartial and behave with integrity.

Our Rights

Our officers are expected to do their job with the cooperation and support from the public.

We seek your kind understanding.

This brochure serves as a guide and does not contain a complete list of customs procedures and requirements.

*For more information, please visit our website at
www.customs.gov.sg*

Singapore Customs

Call Centre Number: (+65) 6355 2000

Email: customs_feedback@customs.gov.sg

Address: 55 Newton Road, Revenue House,
Singapore 307987

*Alternatively, you can access the website
using the QR code below.*

