



SINGAPORE CUSTOMS

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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.


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*