



Circular No: 23/2010
Date: 28 December 2010

SINGAPORE CUSTOMS

55 Newton Road #07-02 Revenue House Singapore 307987

Tel: (65) 6355 2000 Fax: (65) 6251 3804

Email: customs_documentation@customs.gov.sg

<http://www.customs.gov.sg>



All Traders and Declaring Agents

DUTY EXEMPTION FOR CERTAIN CATEGORIES OF MOTOR VEHICLES

Currently, duty exemption is granted to importers of go-karts and “pocket” motorcycles, on the condition that such vehicles are not used on public roads. With effect from 1st January 2011, the duty exemption will be extended to the following categories of motor vehicles:

- i. Powered kick scooters
- ii. Mobility scooters
- iii. All-terrain vehicles (quad bikes)
- iv. Self-balancing cycles, for example. Segway PT

2. Please observe the following procedures when applying for a Duty Exemption and GST Payment TradeNet® permit for these motor vehicles:

- i. The TradeNet® permit under Message Type “In-Payment” with Declaration Type “GST” must be declared for each direct import or release from licensed warehouse;
- ii. The Place of Receipt to be declared is “VEHORU” and the Place of Release to be declared will depend on whether it is a direct import (e.g. KZ) or a release from licensed warehouses (e.g. LWxxx); and
- iii. The Claimant Information as registered with Singapore Customs must be provided in the permit application.

3. In line with the duty exemption, the licensing requirements for the manufacture of powered kick scooters, mobility scooters, all-terrain vehicles (quad bikes) and self-balancing cycles, are exempted as well.

4. For more information, kindly contact our Customer Service Centre at 6355 2000.

WINSTON TAY
HEAD, PROCEDURES & SYSTEMS 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*