



Circular No: 13/2011
Date: 8 July 2011

SINGAPORE CUSTOMS

55 Newton Road #10-01 Revenue House Singapore 307987

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Email: customs_documentation@customs.gov.sg

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



All Traders and Declaring Agents

DUTY EXEMPTION FOR HALF-CUT MOTOR CARS

Motor cars which have been cut into half across the length, where both halves are imported together, are considered to be complete motor cars. These are classified under HS Heading 87.03 and are subject to an excise duty of 20%.

2 With effect from 11 Jul 2011, such motor cars would be eligible for duty exemption if the cut is completely within the middle section of the car. To ensure that the cut motor cars are eligible for duty exemption, please refer to the illustrations in Annex A. In addition, the duty exemption will be granted subject to the following conditions:

- i. Both half-cuts of the motor car are imported together;
- ii. Excise duty is payable if both half-cuts of the motor car are re-joined together; and
- iii. Subject to the production of a certificate in such form as the Director-General shall direct.

3. To apply for the duty exemption, please indicate the following in your TradeNet® declaration:

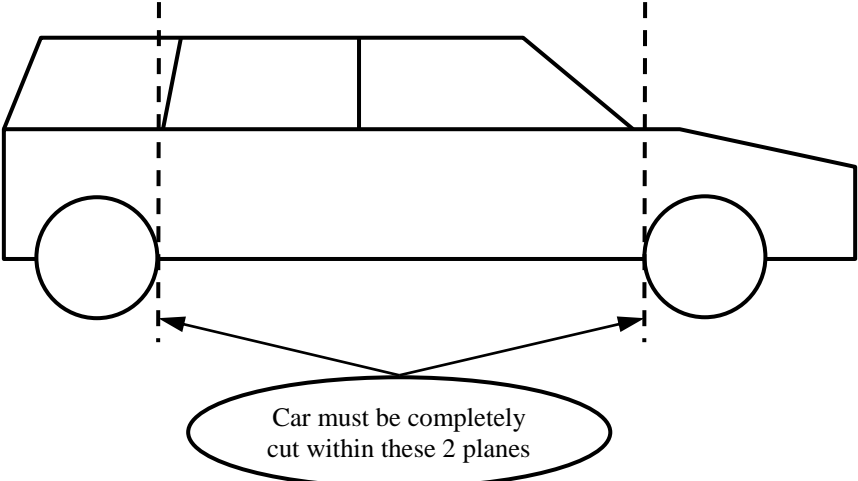
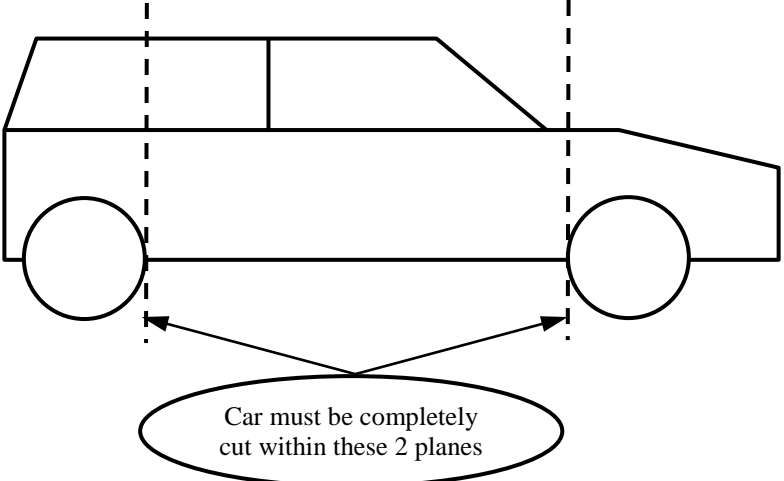
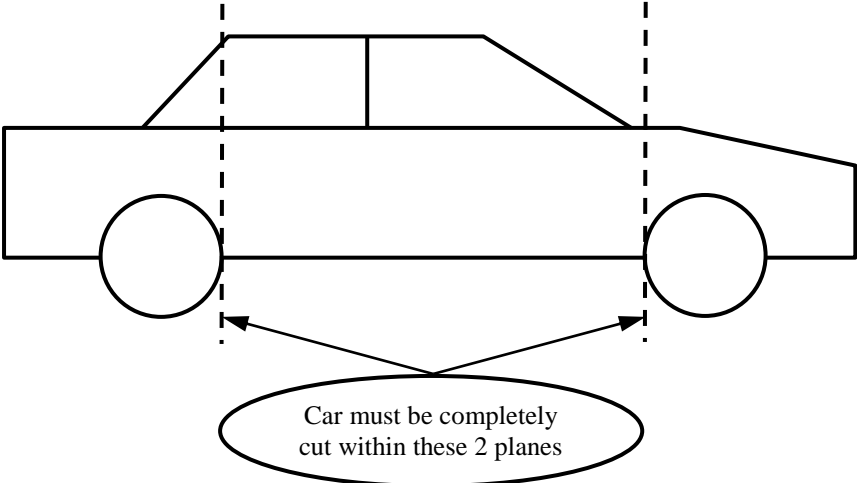
- i. The TradeNet® permit under Message Type “In-Payment” with Declaration Type “GST” must be declared for each direct import or release from licensed warehouse;
- ii. The Place of Receipt to be declared is “VEHCUT” and the Place of Release to be declared will depend on whether it is a direct import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

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

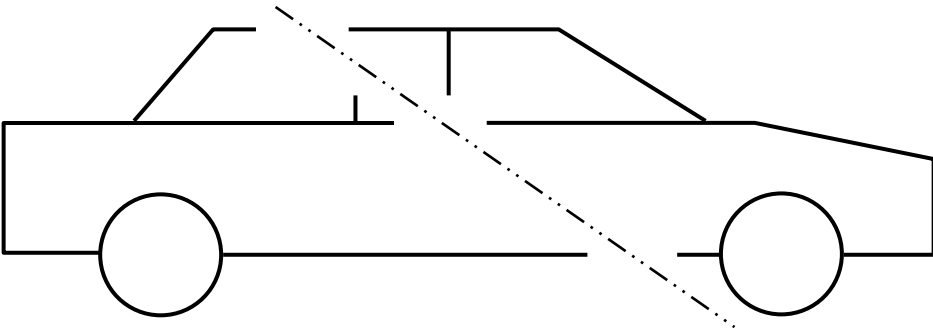
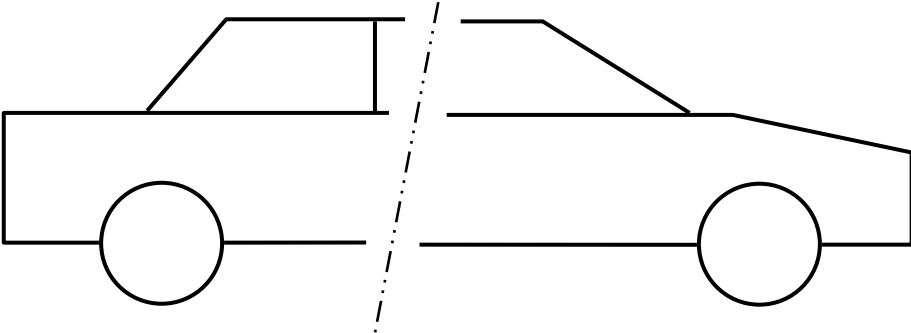
WINSTON TAY
HEAD PROCEDURES & SYSTEMS BRANCH
for DIRECTOR-GENERAL OF CUSTOMS
SINGAPORE CUSTOMS

*Our Vision: A leading Customs that advances Singapore's economy
by assuring the integrity of the trading system*

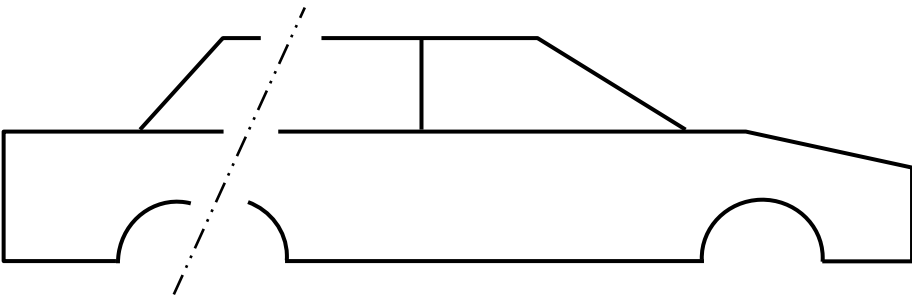
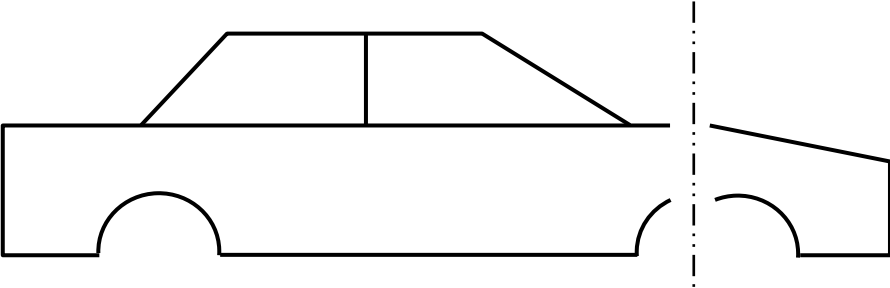
HALF-CUT CARS ELIGIBLE FOR DUTY EXEMPTION



ELIGIBLE HALF-CUTS



DISALLOWED HALF-CUTS



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