



**Singapore Customs**  
**Introduction Guide for Newly Registered Traders**

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## **Preface**

This guide aims to provide newly registered traders with a brief introduction on Singapore Customs' procedures and requirements on import, export and/or transshipment activities.

## **Disclaimer**

This information is provided on a general basis and is for newly registered traders' general reference only. The provided information may not be complete, error-free, accurate or updated in relation to any particular issue. The provided information is not intended to serve as legal or other professional advice for any specific matter and should not be treated as such. Where legal or other professional advice is required in relation to any particular matter, please seek advice from your own legal or other professional advisors. The Government shall not be held liable for any consequences, including but not limited to all losses, damages, costs, expenses, and any other claims for compensation, arising directly or indirectly from your use of or reliance on the provided information. We reserve the right to vary or modify the policies and/or practices that have been referred to at any time and without any prior notice.

## 1 Registering to Trade

### **Activating a Customs Account**

Declaring entities such as importers, exporters, shipping agents, air cargo agents, freight forwarders, common carriers and other persons who intend to:

- a) Engage in import and/or export activities in Singapore; or
- b) Appoint a declaring agent to apply for Customs import, export and transshipment permits or certificates through TradeNet<sup>®</sup>,

will need to:

- a) Register with the [Accounting and Corporate Regulatory Authority \(ACRA\)](#) or the relevant [Unique Entity Number \(UEN\) Issuance Agency](#) to obtain a UEN; and
- b) [Activate their Customs Account](#).

### **Applying for Customs Permits**

To apply for a Customs permit, you may:

- a) appoint a declaring agent to apply for Customs permits via TradeNet<sup>®1</sup> on your behalf; or
- b) apply for Customs permits for your own shipments or on behalf of your clients. To do so, you need to register as a [declaring agent and apply for a TradeNet<sup>®</sup> user ID](#).

All permit applications must be submitted via:

- a) TradeNet<sup>®</sup> front-end software from an approved software vendor; or
- b) [Government Front-End Application](#).

### **Applying for Inter-Bank GIRO**

You are required to maintain an Inter-Bank GIRO (IBG) account with Singapore Customs to facilitate the direct payment of duties, Goods and Services Tax (GST), and other miscellaneous fees to Customs.

To apply, submit the completed [IBG application form](#) to:

Registration Unit  
Procedures & Systems Branch  
Singapore Customs  
55 Newton Road  
Revenue House

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<sup>1</sup> TradeNet<sup>®</sup> is Singapore's National Single Window for trade declaration.

Level 1 Singapore Customs Metal Box 6  
Singapore 307987

The processing of the application involves obtaining the bank's approval and usually takes three to four weeks. Once the application is approved, you will receive an email notification based on the contact details provided in your [Customs Account](#).

### **Authorising your Declaring Agent**

If you are the key personnel (e.g., owner, partner, or director, based on ACRA's records) or the authorised personnel of the entity, you may [authorise your declaring agent](#) to use **your IBG account** for the payment of duties, GST, and other fees relating to your transactions.

In the [Application for the Authorisation of Declaring Agent\(s\)](#) form, please enter the following information:

- Your entity's UEN;
- Declaring Agent's UEN;
- Applicant Details;
- Your entity's IBG bank account number (no spaces or dashes) in the "IBG No." field without the bank and branch codes; and
- Your entity's Security/Insurance Bond Reference Number.

You can authorise up to 20 declaring agents to use your IBG account. You may also remove any authorised declaring agent when you no longer engage their services.

### **Security Lodgement**

Traders, or your appointed declaring agents, are required to furnish security for various scenarios, such as:

- Temporary importation of goods for approved purposes;
- Transactions involving dutiable goods not under temporary import;
- Operation of licensed premises such as licensed warehouses and excise factories;
- Compliance with the regulatory requirements of Singapore Customs; or
- Revenue protection purposes.

Singapore Customs may also require security to be furnished for situations not mentioned above or vary the security amount on a case-by-case assessment.

Download the [Banker's Guarantee/Insurance Bond form](#) and bring it to your bank/insurance company for lodgement of the Banker's Guarantee/Insurance Bond.

Please refer to the [Security Lodgment Page](#) on Customs website for more information.

## **2 Valuation, Duties and GST**

Generally, all goods imported into Singapore are subjected to duties and/or Goods and Services Tax (GST) at the prevailing rates.

The transaction value method is first considered in establishing the customs value, which is the **Cost, Insurance, and Freight (CIF)** value under International Commercial Terms (incoterms).

If any component of the customs value is settled in a foreign currency, that value should be converted to Singapore dollars using the prevailing [Customs exchange rate](#) at the time of permit declaration.

Please refer to the [Exchange Rate website](#) for more information on establishing the customs value for the payment of duty and/or GST.

### **Duties and Dutiable Goods**

All dutiable goods imported into or manufactured in Singapore are subject to customs duty and/or excise duty.

**Customs Duty** is levied on goods (stout, beer, samsu and medicated samsu) imported into Singapore, excluding excise duty. **Excise duty** is duty levied on goods manufactured in, or imported into, Singapore.

The duties are based on ad valorem or specific rates. An ad valorem rate is a percentage of the goods' customs value (for example, 20% of the customs value). A specific rate is a specified amount per unit of weight or other quantity (for example, S\$446.00 per kilogramme).

There are 4 broad categories of dutiable goods:

- a) intoxicating liquors;
- b) tobacco products;
- c) motor vehicles; and
- d) petroleum products.

Please refer to the [list of dutiable goods](#) for their respective duty rates. All other products are **non-dutiable** and only **subject to GST**.

### **Goods and Services Tax**

Goods and Services Tax (GST) is levied on all goods imported into Singapore. It is calculated based on:

- a) Customs value of the goods, plus all duties, or
- b) Value of the last selling price plus all duties, if there has been more than one sale (when the last buyer is the party declaring the payment permit).

## Duty Exemption and GST Relief

Some imports can:

- a) Qualify for [preferential tariff treatment](#);
- b) Be exempted from duties (please refer to the [Customs \(Duties\) \(Exemption\) Order](#) and Section 2(1A) of [Customs \(Duties\) Order](#)); or
- c) Be exempted from GST (please refer to the [Goods and Services Tax \(Imports Relief\) Order](#)).

## 3 Import, Export and Transshipment Procedures

### Import in General

Goods imported into Singapore are regulated under the Customs Act, the Regulation of Imports and Exports Act, and other legislation by the relevant Competent Authorities (CAs).

An import refers to goods brought into customs territory from an entry point or a free trade zone (FTZ), or overseas goods brought into a FTZ for storage and pending re-export.

### Customs Territory, FTZs and Entry/Exit Points

Customs Territory means Singapore and the territorial waters thereof but excluding any free trade zone.

Free Trade Zones (FTZs) in Singapore facilitate entrepot trade and transshipment activities.

All goods imported by sea or air would **first** be landed in an FTZ. The goods may then be stored in the FTZ, imported directly under GST and/or duty payment or stored in Customs' approved premises with GST and/or duty suspended such as licensed warehouses or zero-GST warehouses.

GST and duty are suspended for goods stored within the FTZ, and are only payable when the goods:

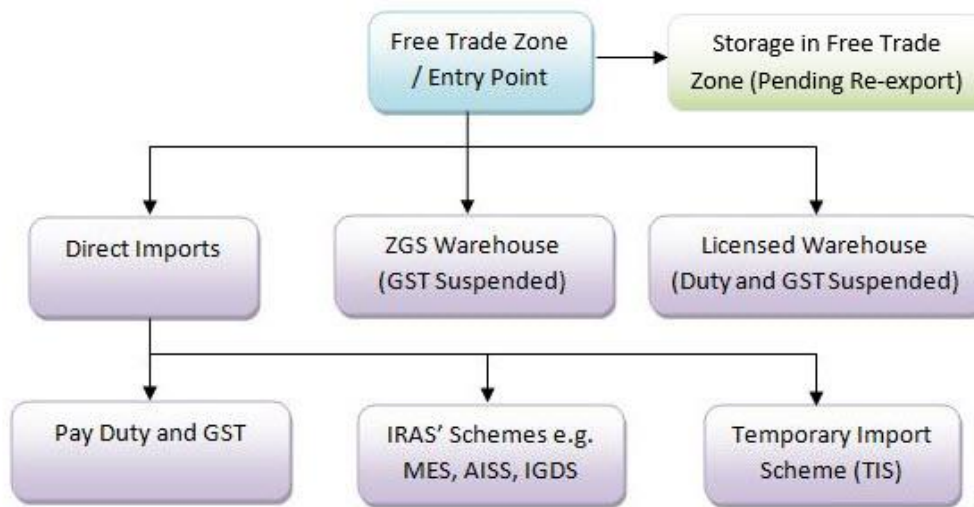
- a) Are consumed within the FTZ; or
- b) Leave the FTZ and enter customs territory for local sales or consumption.

Liquors and tobacco products are allowed to be stored temporarily in the FTZ for **up to 30 days from the date of cargo arrival**, pending transshipment or removal to a licensed warehouse.

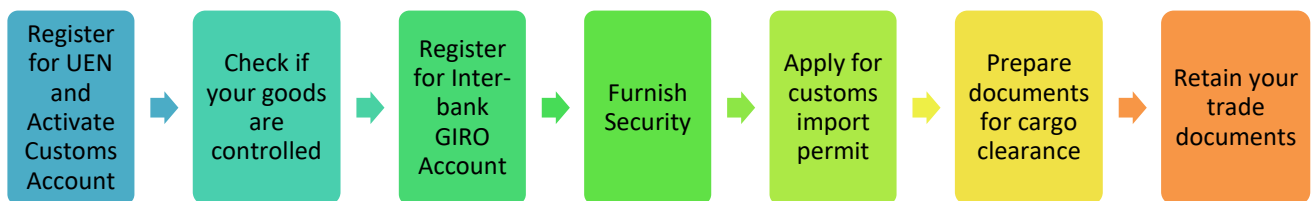
### How to Import Your Goods

To import goods into Singapore, you are required to make a declaration to Singapore Customs. GST is payable on non-dutiable goods imported for local consumption. Both GST and duty are payable for dutiable goods imported for local consumption.

## General Import Flow Chart



Steps to import goods into Singapore:



Please refer to the [Type of Import Permits](#) page on Customs website for more information.

Please refer the [Documentation for Clearance of goods](#) page on Customs website for more information.

### **Export in General**

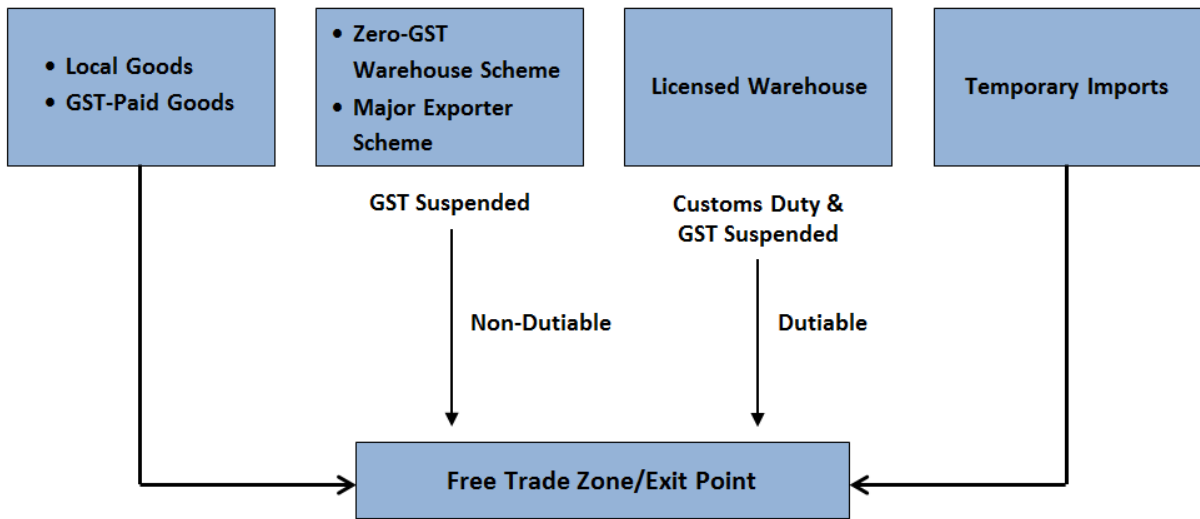
Goods exported from Singapore are regulated under the Customs Act, the Regulation of Imports and Exports Act, the Strategic Goods (Control) Act, and other legislation under the relevant CAs.

### **How to Export Your Goods**

To export goods from Singapore, you are required to declare the goods to Singapore Customs. Goods and Services Tax (GST) and duty are not levied on goods exported from Singapore.



### General Export Flow Chart



Steps to export goods into Singapore:



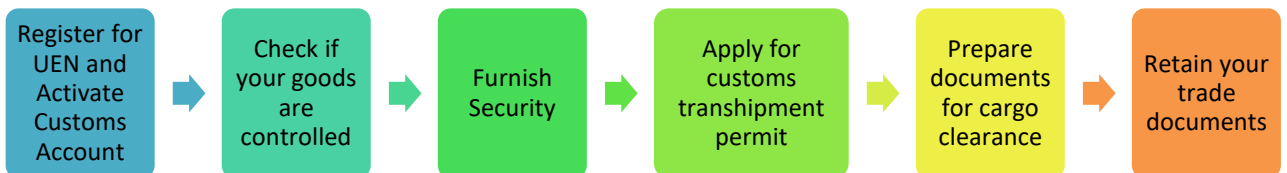
Please refer to the [Types of Export Permits](#) page on Customs website for more information.

Please refer the [Documentation for Clearance of goods](#) page on Customs website for more information.

### Transshipment in General

The transshipment of all goods is not subject to duty or Goods and Services Tax (GST).

Steps to tranship goods into Singapore:



Please refer to the [Types of Transshipment Permits](#) page on Customs website for more information.

Please refer to the [Documentation for Clearance of goods](#) page on Customs website for more information.

## 4 Controlled/ Prohibited Goods

Do check if the goods you intend to import, export or tranship are controlled goods subject to controls by CAs in Singapore. Controlled goods require proper authorisation (advance notification, licence or certificate approval) from CAs before they may be imported into Singapore.

You may access the [HS/CA Product Code Search Engine](#) to check if the goods are controlled using the description of the goods, Harmonized System (HS) code or CA product code. If the item is subject to control, the name(s) of the CA(s) will be indicated next to its HS code. The full list of HS/CA product codes and CAs' contact information are also downloadable under the "Download" tab. You may check with the respective CAs directly on their licensing and permit requirements.

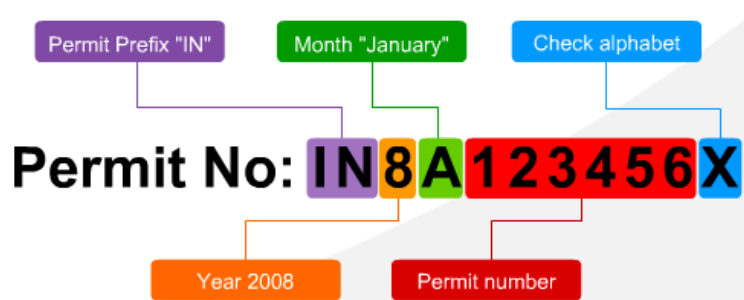
Please refer to the [Strategic Goods requirements](#) on Customs website for more information on exporting goods that are subjected to Strategic Goods control..

## 5 Permits, Documentation and Other Fees

### TradeNet® Permit Application

All permit applications are to be submitted for processing through Singapore's National Single Window, TradeNet®.

All approved permit applications are issued with a permit number made up of 11 digits, with the following structure:



To check on the status of your permit application, please log in to [TradeNet®](#)

### Permit Processing

All permit applications submitted for movement of goods are processed electronically through [TradeNet®](#) and more than 99% of the declarations are processed within 10 minutes.

### Permit Fees

Each TradeNet permit application typically costs about S\$3.08, which includes:

S\$0.90 for statutory fees, and S\$2.18 for processing and messaging fees.

Please note that the fees stated above apply to traders who submit their own permit applications. It does not include service fees charged by service providers who submit permit applications on traders' behalf, such as freight forwarders.

Please refer to the [Permits, Documentation and Other Fees](#) on Customs website for more information.

### **Preparation of Trade Documents for Cargo Clearance**

Approved permits are issued with a validity period. You should ensure the validity of the permit presented for goods clearance.

After approval, you or your appointed declaring agent would be able to print the Cargo Clearance Permit (CCP). Please refer [Sample CCP](#) on Customs website for more information.

Depending on the permit conditions, CCP and supporting documents (e.g., invoice, packing list, Bill of Lading/Air Waybill, etc.) are required to clear the goods at checkpoints.

### **Retention of Trade Documents**

Pursuant to section 90 of the Customs Act, you and your declaring agent are required to keep documents and records relating to the purchase, import, sale or export of your goods for not less than five years from the date the goods were released from Customs control. These documents must be produced to Singapore Customs upon request or as part of the requirements stated in the permit conditions (if applicable).

Please refer to the [Retaining Trade Documents](#) on Customs website for more information.

### **Retrieval of Approved Permits**

You may log-in to [TradeNet®](#) to retrieve the specific permit(s) using the permit number or to obtain a permit listing in order to see which declaring agent had applied a permit on your company's behalf. The permit listing is a summary list of the permits declared during the indicated period and the copy of permit retrieved will not contain a barcode as it is meant for information only and not for cargo clearance.

## **6 Harmonized System Classification of Goods**

The **Harmonized Commodity Description and Coding System**, or simply the Harmonized System (HS), is an international nomenclature (at 6-digit level) developed by the World Customs Organization (WCO) for the classification of goods.

Singapore adopts the ASEAN Harmonized Tariff nomenclature (AHTN), whereby the HS classification of goods is harmonized at 8-digit level across all ASEAN Member States (AMS). This is to promote uniformity in the classification of goods and facilitate trade within ASEAN.

HS codes are required in the permit declarations of goods. They are used to determine the tariffs, controls and rules of origin applicable to the goods. They are also used for the collection of trade statistics. The HS codes can be found in the [Singapore Trade Classification, Customs and Excise Duties \(STCCED\)](#).

Please refer to the [Understanding HS Classification](#) page on Customs website for more information on classification of goods.

## 7 Certificates of Origin

A Certificate of Origin (CO) helps to attest the origin of goods. There are two types of COs, namely ordinary COs and preferential COs:

**Ordinary CO**, also known as Non-Preferential CO, does not enable your overseas buyers to claim preferential tariff treatment on your products (i.e., pay low or no customs duty) when importing them as it is issued not due to any Free Trade Agreement. Singapore Customs only issue Ordinary COs for products wholly obtained, produced or manufactured in Singapore.

**Preferential CO** enables your overseas buyers to claim preferential tariff treatment on your products when importing them as it is issued under one of the [Free Trade Agreements](#) or Schemes of Preferences.

Beside Singapore Customs, there are other Authorized Organizations (AOs) who issue Ordinary COs namely:

- a) Singapore Chinese Chamber of Commerce and Industry
- b) Singapore Indian Chamber of Commerce and Industry
- c) Singapore International Chamber of Commerce
- d) Singapore Malay Chamber of Commerce and Industry
- e) Singapore Manufacturing Federation

Preferential COs are issued only by Singapore Customs.

Please refer [Certificates of Origin](#) page on Customs website for more information.

## 8 Singapore Customs Schemes, Licences and Framework

Singapore Customs administers a number of schemes and licenses. To facilitate trade, Singapore Customs has implemented a Trade Facilitation & Integrated Risk-Based System (TradeFIRST), which is an integrated assessment framework that provides a holistic assessment of a company and determines the level of facilitation to be accorded.

Please refer to [TradeFIRST and the type of schemes and licenses](#) page on Customs website for more information on the list of available Schemes, Licences and Framework

## 9 Voluntary Disclosure Program

Under the Voluntary Disclosure Programme (VDP), individuals and companies are encouraged to voluntarily disclose their declaration errors and omissions. Disclosure applies to all types of offences under the laws and regulations administered and enforced by Singapore Customs.

The eligibility criteria for VDP include:

- Disclosure must be voluntary;
- Disclosure must be complete, with all relevant information submitted; and
- Disclosure is made before notice or commencement of audit checks and investigations.

Please refer to [VDP](#) page on Customs website for more information. For enquiries, feedbacks and submission on VDP, you may wish to email to [customs\\_vdp@customs.gov.sg](mailto:customs_vdp@customs.gov.sg).

## 10 Other Information on Customs Matters

### Courses for Businesses

Singapore Customs has appointed Nanyang Polytechnic (NYP) and Republic Polytechnic (RP) to provide a suite of specialised courses on customs requirements for the business community. This training collaboration seeks to meet the industry's demands for more frequent courses while enhancing the effectiveness of adult learning. It leverages on the teaching expertise and pedagogy of the polytechnic professionals.

Strengthening industry self-compliance will help businesses reduce compliance costs and enhance Singapore's position as a trusted global trade hub.

Companies may visit the [Nanyang Polytechnic website](#) and [Republic Polytechnic website](#) to find out more on the courses overview, schedule and fees or to register for the courses.

We would like to share that both NYP and RP offer the following courses:

Course Code	Course Name
SC101	Customs Procedures
SC102	Classification and the Harmonised System
SC103	Rules of Origin / Free Trade Agreements
SC111	Hands-on TradeNet® Declaration

SC201	Basics of Strategic Goods Control Seminar
SC202	Essentials of Internal (Export Control) Compliance Programme

Separately, you may also find useful information and resources available on our [Customs website](#).

## 11 Circulars and FAQs

For the latest updates on Customs procedures, please refer to the [Circulars and Notices](#) webpage.

If you have further queries, you may wish to refer to our [FAQ webpage](#) for more information.

## 12 Customs Contact Information

For more information, please visit our website at [www.customs.gov.sg](http://www.customs.gov.sg).

Contact Centre Number: (+65) 6355 2000  
 Email: Customs\_Documentation@customs.gov.sg  
 Address: 55 Newton Road  
 Revenue House, Singapore 307987

*The information provided in this guide is accurate as of June 2023.*