

A CUSTOMS GUIDE FOR TRAVELLERS

This pamphlet provides information on Customs clearance procedures and GST/duty-free concessions for travellers.

Red and Green Channels

To expedite clearance of arriving travellers, the Red and Green Channel system - is operated at all entry checkpoints.

If you are arriving by car, you will see the Red and Green Channel directional signs located along the route after Immigration clearance.

Air, sea, bus/coach or rail passengers will see the Red and Green Channel Informational Notice and the dual-channel signs above the Examination Counters in the Arrival Hall at the respective checkpoint. Examination Counters are manned by Immigration and Checkpoints Authority (ICA) officers. Information on ICA is available at www.ica.gov.sg.

When to use the Red Channel



Proceed to the Red Channel if you carry:

- Prohibited items
- Controlled or restricted items
- Taxable or dutiable items exceeding your GST Relief or duty-free concession
- Items for which no GST Relief or duty-free concession is granted

At the Red Channel, please:

- Declare orally to the officers any of the above-stated items that you carry
- Produce the prohibited or controlled items together with the import permit, if any.

When to choose the Green Channel



Proceed to the Green Channel if you do not carry any of the 4 types of items stated above. However, the officers may still conduct selective checks at the Green Channel. If in doubt, always enquire at the Red Channel.

Dutiable Goods

- Intoxicating liquors, including wine, beer, ale, stout and porter.
- Tobacco, including cigarettes and cigars.
- Motor spirit.

WARNING: It is an offence to proceed to the Green Channel with any goods which exceed the duty/GST-free concession or for which no duty/GST-free concession is granted.

Good and Services Tax (GST)

There is a 5% Goods and Services Tax levied on all goods imported into Singapore.

GST Relief and Duty-free Concessions

A bona fide traveller, other than a person who is the holder of a work permit, employment pass, student pass, dependent pass or long-term pass, will be given GST relief on :

- **New articles, souvenirs, gifts and food preparations** (excluding intoxicating liquors and tobacco) , up to the following value if he has spent not less than the number of hours outside Singapore, as specified below, immediately before his arrival:

- **for less than 24 hours:**
 - 18 years of age and above - S\$50.00
 - below 18 years of age - nil
- **for 24 hours or more but less than 48 hours:**
 - 18 years of age and above - S\$150.00
 - below 18 years of age - S\$ 50.00
- **for 48 hours or more:**
 - 18 years of age and above - S\$300.00
 - below 18 years of age - S\$100.00

- In addition, if you are a bona fide traveller not below 18 years of age, have arrived from countries other than Malaysia and have spent 48 hours or more outside Singapore immediately before your arrival, you are granted the following duty-free concessions for liquors:
 - 1 litre spirits (brandy, whisky, gin, rum, vodka, etc.)
 - 1 litre wine, and
 - 1 litre beer or stout or ale or porter.

No GST/duty-free concession on cigarettes and other tobacco products. Please declare them at the Red Channel for duty payment.

Pay your Customs Duties and GST via Credit Cards, NETS, Cashcard or Autopass card. It is easy, fast and convenient.

Important Notes

- Your GST relief and duty-free concessions are granted for your personal consumption only. It is an offence to sell or give them away.
- There is no GST relief and duty-free concession on cigarettes and other tobacco products. They may be brought in only on payment of duty and GST.
- Travellers arriving from Malaysia will not be granted duty-free and GST relief concession on motor spirits in containers.
- GST and duties must be paid on goods brought in for trade, commercial or business purposes and goods carried on behalf of other persons. Cars and vans carrying such goods should proceed to the lorry lane where the goods together with the relevant Customs permits and supporting documents should be produced for Customs clearance.
- The import of intoxicating liquors exceeding 10 litres and tobacco products exceeding 400 gm must be covered by the relevant Customs permit.

Excess Goods

Dutiable goods and goods exceeding your GST relief or duty-free concessions may be allowed to be brought in only on payment of GST and Customs duty at the Duty Office of Singapore Customs. There are prominent signs at the Checkpoint to guide you to the Duty Office.

Transit passengers arriving by air at the Changi Airport may keep their excess items in the Customs Bond pending departure through either Terminal 1 or 2 of the same airport. Warehouse rent is chargeable. Commercial goods and high-value items will not be accepted for bonding.

Prohibited Goods

The following items are NOT allowed to be brought into Singapore:

- Liquors and cigarettes marked with the words "SINGAPORE DUTY NOT PAID" on the labels, cartons or packets
- Cigarettes with the prefix "E" printed on the packets
- Chewing gum
- Chewing tobacco and imitation tobacco products
- Cigarette lighters of pistol or revolver shape
- Controlled drugs and psychotropic substances
- Endangered species of wildlife and their by-products
- Firecrackers
- Obscene articles, publications, video tapes/discs and software
- Reproduction of copyright publications, video tapes, video compact discs, laser discs, records or cassettes
- Seditious and treasonable materials

**WARNING:
DEATH FOR DRUG TRAFFICKERS
UNDER SINGAPORE LAW**

Traveller's Tips

DO NOT BE TEMPTED TO CARRY GOODS FOR OTHERS

You will be held liable if the goods are, or contain prohibited, controlled, restricted or taxable items.

THE RED AND GREEN CHANNEL SYSTEM

The Red and Green Channel System is a self-elective system. The decision as to which channel to use is, therefore, entirely up to the traveller. By electing the Green Channel, you are deemed to declare that you do not have anything to declare to the authorities. It is an offence under the law to proceed to the Green Channel with taxable goods which exceed the GST/duty-free allowance or any goods for which no GST/duty-free allowance is granted.

A TRUE AND COMPLETE DECLARATION

Making an incorrect declaration is an offence under the law. The offender may be fined up to \$5,000. Please therefore declare any goods which you think may fall under the category prohibited or controlled and any item in excess of your GST/duty-free concessions or any item that is not granted GST/duty free concession. If in doubt, always refer to the Red Channel.

BAGGAGE EXAMINATION

Under the law, you are required to produce, open, unpack your baggage for Customs examination and to repack it thereafter. You may be directed to the X-ray machine for scanning of your baggage. Please declare any dutiable/taxable goods or goods in excess of your GST/duty-free concession to the officer thereat before your baggage is scanned.

THREE QUARTER TANK RULE

Singapore registered cars must have at least $\frac{3}{4}$ tank of petrol when departing Singapore. Failure to do so constitutes an offence. On settlement of the offence, you will have to turn back to top up your fuel if you wish to continue on the journey.

Tourist Refund Scheme

You may as a visitor to Singapore claim for refund of the GST paid on your purchases if -

- you are not a Singaporean or permanent resident of Singapore;
- you have not at any time during the past 6 months exercised any employment in Singapore;
- you are not a member of the cabin or flight crew;
- you have not spent more than 365 days in Singapore in the past 2 years;
- you spent S\$300 or more on goods at shops displaying the Tax Refund and Tax Free Shopping logos; and

- you take the goods out of Singapore through Changi or Seletar Airport within 2 months of purchase.

All you need to do is to present a GST Claim Form or Global Refund Cheque (obtainable from the retailer) together with the goods for inspection at the Tax Refund Counter at the Departure Hall of Changi Airport or Seletar Airport. No refund will be granted if your GST Claim Forms or Global Refund Cheques are not endorsed by the checking officer. The forms will not be endorsed unless you are eligible for the tax refund and the goods are presented for inspection before you depart from Singapore through Changi or Seletar Airport. For enquiries on the refund, please write to the retailer directly or to Global Refund Singapore Pte Ltd (<http://www.globalrefund.com>).

Controlled and Restricted Goods

Some goods are allowed entry only when you produce the import permit or authorisation from the relevant authorities. If you do not have the import permit or authorisation, the item will be detained and referred to the relevant authority for approval.

Goods	Controlling Authority
Animals, birds & their by-products Endangered species of wildlife and their by-products Meat and meat products Fish and seafood products Fruits and vegetables	Agri-food and Veterinary Authority of Singapore http://www.ava.gov.sg
Arms and explosives Bullet-proof clothing Toy guns, pistols, revolvers Weapons, kris, spears and swords	Singapore Police Force http://www.spinet.gov.sg
Films; video and video games Publications and audio records	Media Development Authority http://www.mda.gov.sg
Pharmaceuticals; Medicines Poisons	Health Sciences Authority http://www.hsa.gov.sg
Telecommunication and radio communication equipment Toy walkie-talkies	The Infocomm Development Authority of Singapore http://www.ida.gov.sg

Further Information

If you need to bring in medicines for your physical well-being while travelling, you must possess a physician's prescription certifying so. For further information, please email the Health Sciences Authority at hsa_feedback@hsa.gov.sg.

This pamphlet is designed as a guide and does not contain a complete list of customs procedures and requirements. The lists of prohibited, controlled, restricted or taxable goods are not exhaustive. Information in this pamphlet is valid at the time of printing. For further information, you may

- contact the Customs Call Centre at 63552000 followed by *0 to speak to a Customer Service Officer or
- visit our website @ <http://www.customs.gov.sg>.

Feedback

Singapore Customs is committed to providing a high standard of service to the public. If you have any feedback on the quality of our services, please :

- call our toll-free line at 1800-2533866 or
- write to us at 55 Newton Road, #10-01, Revenue House, Singapore 307987 [Fax No: 62508663] or
- e-mail us at customs_feedback@customs.gov.sg