

Customs Laws and Procedures

Yes, there are many things you cannot bring into Singapore with you, regardless of how important they are to you. So start chewing gum like crazy and find out what is allowed and what is not.

All dutiable goods imported into Singapore are subject to customs duties by the Customs and Excise Department. Dutiable goods in Singapore fall into the broad categories of: intoxicating liquors, tobacco products, motor vehicles and petroleum products.

Two types of duty rates are applied: an ad valorem rate or a specific rate. An ad valorem rate, which is most commonly applied, is a percentage of the assessed value of the imported goods (e.g. 41 per cent ad valorem). A specific rate is a specified amount per unit of weight or other quantity (e.g. \$60 per kg). A complete list of dutiable items and their duty rates is available at the Singapore Customs website

If you intend to bring liquors, the only way to avoid duties is to hand-carry a maximum of 1 liter per person along, when you enter Singapore. If you want to bring more, you can do so, as long as you pay duties. The duty payable is dependent on the quantity and the alcoholic strength.

In addition, all goods on import are subject to a 5 per cent Goods and Services Tax (GST). Goods exported from Singapore are not subject to customs duty or GST. Transfer of Residence

If you are moving your used household items and personal effects to Singapore, these effects (other than liquors, tobacco products and motor vehicles) are exempted from GST.

To be eligible, you must satisfy Customs that:

- You are changing your place of residence from outside Singapore;
- You are the owner of the items and effects imported;
- The items and effects have been in your possession and use for at least 3 months;
- The items and effects are imported within 6 months of your first arrival in Singapore; and
- You give an undertaking not to dispose of the items and effects within 3 months from the date of import.

When your household and personal effects have arrived in Singapore, arrange with a local freight forwarder to prepare a Joint TDB Inward/GST Relief Declaration on your behalf. The import declaration is lodged electronically through the TradeNet system. The forwarder will usually need your bill of lading or airway bill and packing list to prepare the declaration.

Submit a completed Declaration of Facts to Customs, together with photocopies of these supporting documents:

- Passport particulars;
- Employment pass;
- Entry permit; and
- Bill of lading or airway bill.

If your employment pass is still being processed by Immigration, Customs will accept a copy of your application for the employment pass duly receipted by Immigration. Alternatively, you can furnish a letter from your employer confirming your employment, together with an undertaking from your employer to pay the GST amount should the employment pass not be approved.

The Declaration of Facts and supporting documents should be submitted by hand or by fax, before transmitting the freight forwarder's import declaration through TradeNet, to:

The Permits Officer
Customs & Excise Department
55 Newton Road
#10-01 Revenue House
Singapore 307987
Fax: (65) 6250-9606

If you have dutiable items in your personal effects (such as liquors, tobacco products and motor vehicles), you must inform the forwarder who is preparing your import declaration and include detailed description of the items in your packing list. The forwarder will then arrange with the Appraisal Section of Customs to assess the items and levy the relevant customs duty and GST.

After obtaining the approved Joint TDB Inward Permit/GST Relief Certificate, you may collect your goods or engage a local forwarder to do so on your behalf. Goods imported by air are collected from the Changi Air Freight Centre, while those imported by sea are collected from the PSA port area. At the entry point, you or your freight forwarder must produce the goods, the approved Joint TDB Inward Permit/GST Relief Certificate and supporting documents to Customs

for clearance. Prohibited Items

These items are not allowed to enter Singapore:

- Cigarettes with the prefix "E" printed before the code numbers or letters or any other designation, symbol or marking embossed, printed or marked on the packets
- Liquors and cigarettes marked with the words "SDNP" and "Singapore Duty Not Paid" on the labels, cartons or packets
- Chewing tobacco and imitation tobacco products
- Chewing gum (see Singapore Law for an explanation)
- Cigarette lighters of pistol or revolver shape
- Controlled drugs and psychotropic substances
- Endangered species of wildlife and their by-products
- Firecrackers
- Obscene articles, publications, videotapes, disks and software
- Reproductions of copyright publications, videotapes, disks, records and cassettes
- Seditious and treasonable materials
- Toy coins and toy currency notes

Controlled items are those for which approval must be obtained from the respective authorities before entering Singapore. If you have any such items in your personal effects, inform your forwarder to include them in the import declaration.

- Pre-recorded cartridges and cassettes, books and publications - Censorship Section, Ministry of Information & the Arts
- Films, videotapes and videodisks - Board of Film Censors
- Arms and explosives, toy guns, kris, spears and swords - Arms & Explosives Branch, Singapore Police Force
- Telecommunication and radio communication equipment, toy walkie-talkies - Telecommunication Authority of Singapore
- Animals, birds and their by-products; plants with soil - Primary Production Department
- Medicines, pharmaceuticals and poisons - Drug Administration Division

To someone from abroad, Singapore's censorship laws may seem peculiar, with different guidelines on different types of material subject to controls by two different government departments.

Printed books, newspapers, periodicals, gramophone records and audio compact discs are subject to censorship by:

The Controller of Undesirable Publications (CUP)
 Censorship Section, Ministry of Information & the Arts
 Tel: (65) 6375-2500
 Hotline: 1800-375-7080 (toll-free in Singapore)

Publications may be banned on moral, religious or communal grounds. There are about 170 English books and magazines banned in Singapore, mostly magazines with sexual themes.

Among the banned books are: Tall and Torrid, Swamp Lust, Soft Lips on Black Velvet and Malaya's Case for Independence. Fans of classic literary erotica may wish to note that these are also banned: The Bedside Philosophers by French writer Marquis de Sade; the 18th-century bestseller by English writer John Cleland titled Fanny Hill, or Memoirs of a Woman of Pleasure; and American writer Henry Miller's Sexus.

Magazines like Penthouse and Playboy are banned, along with titles such as Nudist Photo Field Trip, Spick Extra, Flicks, Leg Watcher's Special and How to Decorate a Bachelor's Apartment. The two most recent English publications to be banned were Cosmopolitan magazine in 1982, and the religious publication of the International Bible Students' Association in 1994.

Other items like calendars, posters and playing cards are also checked and referred to the Controller in cases of doubt.

Films, videos, video games, laser discs and CD-ROMs are subject to censorship by:

The Board of Film Censors (BFC)
 Tel: (65) 6738-2678
 Hotline: 1800-736-2231 (toll-free in Singapore)

Videos may be banned if they carry excessive violence, sex and nudity, and scenes depicting drug abuse. Those with themes that are objectionable on moral, social, religious and racial grounds may also be banned. Check out the BFC's specific import procedures for exempted videos, video games and CD-ROMs.

If you bring in controlled materials through checkpoints or by parcel post, declare the materials and deposit with Customs, who will issue a receipt (at checkpoints) or notification card (for parcel post).

If you bring in such materials through courier service or cargo consignments, you need to obtain an import permit through your handling agent from the CUP/BFC by fax (738-2686) or TradeNet.

The CUP/BFC will check the materials. Items exempted from censorship can then be collected. With effect from 16 February 1996, the following video categories are exempted, based on your declaration in accordance with BFC guidelines:

- Training, educational and industrial
- Promotional and advertising (except promotional clips of music, movies, TV dramas, serials, etc.)
- Ballet, opera, classical and jazz
- Documentary
- Sports
- Cartoons meant for children
- Local TV programmes
- Pre-1966 movies from selected countries
- Personal recordings

Non-exempted items are referred to the CUP/BFC. You can go to the CUP/BFC with the deposit receipt (for checkpoints) or notification card (for parcel post) issued by Customs and fill out a censorship submission form. Alternatively, you can send the authorisation slip (attached to the deposit receipt) or a letter/fax with the parcel number to the CUP/BFC, authorising it to censor the materials. If sent by courier service or cargo consignment, you can authorise your handling agent to submit the materials on your behalf.

If your materials are detained, you will receive a detention notice. You may appeal against the decision in writing within 14 days. If you do not wish to appeal, you may re-export the materials at own expense or have the CUP/BFC dispose of them at no charge.

If you wish to keep the materials, you need to pay a processing fee to have them censored. The fees are: For publications: No charge

For non-exempted videos

Entertainment videos: \$3 per half hour or part thereof (for private and domestic use)

Religious videos: No charge for private and domestic use (except certificate fee)

Certificate fee: \$1 per video

Erasure fee (where applicable): \$5 per half hour or part thereof, for removing any objectionable scenes

For films

Advertising/entertainment films: \$10 per 100 metres

Training films: \$5 per 100 metres

Certificate fee: \$5 per film

If you're thinking "Wow, that's expensive", you're right. Lesson is, it's not worth it to bring in anything which are going to have to pass through the censors.