

**1.265 International Logistics**  
**Specialized Aspects of International**  
**Logistics -- Singapore**

**Team**

**Lars Sahche**  
**Ajay Bahri**  
**Nhat-So Lam**  
**Wilson Tandiono**  
**Pinaki Kar**  
**Kuang Yuan Ler**

## **Specialized Aspects of International Logistics -- Singapore**

1. 264 sq miles (682.7 sq km).
2. 4.3 Million people. It is a city-state and 100% of population lives in an urban environment.
3. English is the predominant language as well as the working language.
4. No. Singapore is one of the politically most stable countries in the world.
5. Singapore dollar (SGD). USD\$1 : SGD\$1.83. The Singapore dollar has dropped in value over the last 2 years. It was SGD\$1.72 : USD\$1 in February 2000.
6. Only one time zone (GMT+8) given its small area. It is 1 am in the morning in Singapore at noon in Cambridge.
7. There are no unique requirements, and products abide by general international standards. However, there are restrictions on the sale of controlled goods (e.g., chewing gum, firecrackers), which are maintained by the Trade Development Board ([www.tdb.gov.sg](http://www.tdb.gov.sg)). A list of controlled goods is provided in the Appendix.
8. There are many regulations or limitations that exist regarding freight forwarding. Some of the most common ones applies to commodities such as:
  - Dangerous goods, weapons
  - Explosives. This includes general consumer goods such as lighters, butane gas refill, fireworks, etc.
  - Perishable goods such as beef
  - Pharmaceuticals and other chemicalsThe required documentation varies depending on which commodity is being addressed. Beef, for instance, would require clearance from the Health Bureau.
9. Singapore has one main port managed by the Maritime and Port Authority of Singapore (MPA)
  - Nationally, because of Singapore's size, all major population centers are close by.
  - Internationally, Singapore is close to many other countries in the Pacific Rim. Because of its strategic geographical location, stable government, good infrastructure, transparent legal system and state of the art telecommunications, the port has been a crucial reason why Singapore is a global hub for shipping today.
  - The Republic has one of the world's busiest container ports and has been ranked first in terms of shipping tonnage since 1986.
  - The port contributes about 5% to Singapore's GDP
  - It is the focal point for 400 shipping lines linking Singapore to more than 700 ports in 130 countries worldwide
  - At any one time, there are about 1,000 ships in the portThere are six terminals namely:

- Jurong
- Tanjong Pagar
- Keppel
- Brani
- Pasir Panjang
- Sembawang

These terminals can accommodate all types of vessels including container ships, bulk carriers, cargo freighters, coasters and lighters. The services provided includes

- Cargo handling
- Warehousing
- Distribution
- Bunkering
- Ship supplies
- Piloting and tugging
- Round the clock security
- Environmental control
- Fire fighting

In the year of 2001:

- 146,265 vessels called on Singapore with a shipping tonnage of 960.1 million gross tons.
- The port supplied 20.4 million tons of bunkers.
- The port handled 313.3 million tons of seaborne cargo and 15.6 million TEU's worth of containers.

10. Import commercial transactions are based on written contracts or purchase orders. The terms of the contract would cover issues like price of the item (whether FOB or CIF), delivery terms, payment terms including currency of payment, and performance bonds/guarantees. All Singapore residents, both corporations and individuals, are allowed complete freedom from exchange control for any form of investment and payment. No exchange control approval or formalities are required for any payment, remittance or capital transfers in any currency to any country.

Payments for imports are generally based on Letters of Credit (LC). One will normally enjoy better pricing for purchases because payment is guaranteed by the bank. A Letter of Credit (LC) is one of the safest means of establishing payment terms. Only Cash in Advance is safer. Typically, the letter of credit will contain a number of terms, conditions, or events that must be complied before the seller can collect. LCs used for imports are generally Irrevocable - Changes cannot be made without the consent of the buyer and seller.

Contract/agreement for import of items would also include terms such as – Validity of contract, consequences of delay in delivery, specifications of the items and warranty, specific packing instructions, force majeure, and governing law etc.

Other LC arrangements could be Irrevocable - Changes cannot be made without the consent of the buyer and seller; Confirmed - Additional credit pledge by another bank;

Advised - Assistance but not a credit pledge by a corresponding bank; On sight - Payment on demand; Usance - Specified time between the drawing of the draft and actual payment; Term - Key dates for the effective dates, initiation and termination of the LC; Partial shipments - Details whether shipments and/or payment may be made in partial amounts or at one time.

Invoice Financing - This scheme is importers bills which are not under Letters Of Credit or Documentary Collection. After submission and approval of the documents, the bank pays the supplier direct. Invoice Financing helps the importer accelerate his cash flow by giving him enough time to resell the goods and realize profits before paying the invoice

Sometimes a bank may issue a Shipping Guarantee (SG) that allows an importer to take possession of goods from a shipping company when the goods arrive at port before the Negotiable Bill Of Lading is received. It is a written indemnity by the bank to the shipping company. It states that the importer is the owner of the goods, and will indemnify the shipping company if the Bill Of Lading is not subsequently presented.

Banks may issue Trust Receipt as a bridging loan that provides a buyer with financing to settle goods imported on sight terms. Under a Trust Receipt, the importer pledges the imported goods in favor of the bank. This means that the importer takes possession of the imported goods, but holds them in trust for the bank. When he sells the goods, he has to use the proceeds of the sale to repay the bank.

Singapore pursues a free and fair trade policy. Other than a Goods & Services Tax which was introduced on 1 April 94 for imports of goods, very few goods are dutiable or under control. The broad categories of dutiable goods in Singapore are intoxicating liquors, tobacco products, motor vehicles and petroleum products. Items under import control may either require endorsement or a licence before import is allowed or they may be prohibited from import. For controlled items, it is preferable not to enter into any financial commitment or contractual obligations before the necessary licences or approvals are obtained.

To facilitate trade, the Singapore Trade Development Board (TDB) has simplified import and export procedures. Trade documents are speedily processed through TradeNet - an electronic data interchange (EDI) system. Certain high-technology products are subject to export control by the exporting country. In this case, the exporter in the exporting country may ask the Singapore importer for an Import Certificate and Delivery Verification (ICDV) from Singapore. For each import, transshipment and removal of dutiable goods, bank guarantee is required, subject to a minimum of \$1,000.

11. The size of the stores varies a lot. Some companies, like Carrefour have larger stores. The majority of the stores are own by the local chains (e.g., Cold Storage, NTUC Fairprice, Shop and Save, etc.), and they tend to be of a smaller size.

12. The main players in the retail market are French supermarket Carrefour, British chains Marks & Spencer and Robinsons, Japanese retailers like Seiyu, Isetan, Takashimaya etc, along with many local chains.

13. The transportation infrastructure is very extensive throughout the nation (see map below), consisting of expressways (typically 3-4 lanes each way), local roads, and a 51-station mass transit rail system (MRT). Almost any location is accessible by road.



14. There is hardly any traffic congestion except for regular traffic delays during peak hours. This is because of the prohibitive prices of passenger vehicles and a state of the art road pricing system (ERP) unrivalled in the world.

15. The major trading partners are USA, Malaysia, Japan, Hong Kong / China and Taiwan.

Below are some of the trade statistics for these five major trading partners. All numbers are reported in billions of US\$ and converted from Singapore trade data reported in Singapore \$ using an exchange rate of 1Sin\$ = 0.55USD\$.

**Imports + Exports (US \$ billions.)**

USA	38.0	41.8
Malaysia	33.8	45.5
Hong Kong, China	13.5	17.1
Japan	25.1	31.8
Taiwan	9.5	13.4
<b>Total</b>	<b>119.9</b>	<b>149.6</b>

**Total Trade (All Nations)            210.1            258.5**

**Imports (US \$ billions.)**

USA	17.6	19.1
Malaysia	16.1	21.7
Hong Kong, China	5.3	6.8
Japan	17.3	21.9
Taiwan	4.2	5.6

**Exports (US \$ billions.)**

USA	20.5	22.7
Malaysia	17.7	23.8
Hong Kong, China	8.2	10.3
Japan	7.9	9.9
Taiwan	5.2	7.9

**Balance of Trade**

USA	Export
Malaysia	Export
Hong Kong, China	Export
Japan	Import
Taiwan	Export

Singapore has a positive balance of trade with four of its five major trading partners. It has a negative trade balance with imports far exceeding exports with Japan.

16. Security is an issue in logistics for Singapore because of the massive disruptions it can cause to logistics processes. Singapore, being a city-state that thrives on being an entrepot hub, depends almost entirely on its airports and seaports to manage the inbound and outbound of physical goods from the country. Any act of terrorism or piracy will surely call a halt to air and sea movements in and out of the country which will prove costly to many businesses that depend on the movement of their goods. Some of the security threats for Singapore are radical muslim terrorist groups operating within the Southeast Asian region, sea piracy along the Straits of Malacca and South China Sea, and political conflict between Asian countries ie. China-Taiwan, North-South Korea, and Singapore-Malaysia.

17. The telephone system, whose interests are generally given to serving business interests, is extremely reliable. It takes 5 days to get a phone line installed. Mobile phone population: 2.333 million (November 2000).

18. 1.74 million (2000)

19. USD\$3.87/gallon (SGD \$1.87/litre @ 1.83 SGD: 1 USD).

20. Singapore has very few trade barriers. There are restrictions in a few sectors, including legal services, banking services, some telecommunications services, professional engineering services and trade in tobacco products. However, the Government is slowly allowing more freedom for market forces in the economy, as can be seen in its plan to privatize the telecommunications and public utilities industries. It has also announced that it will relax its regulations on professional engineering services. In the area of intellectual property rights, the Singapore Government does have laws to protect against piracy and copyright infringement, but it relies on the private sector to take the lead against transgressors. In general, Singapore maintains one of the most liberal trading regimes in the world.

Most goods can be imported freely without licenses. The import of a few items such as lighters in the shape of pistols or revolvers, toy currency notes, toy coins and firecrackers is prohibited. Generally, the import of goods which the government says pose a threat to health, security, safety and social decency are controlled. Import licenses are required for pharmaceuticals, hazardous chemicals, films, arms and ammunition. Companies that want to import controlled items into Singapore must apply for licenses from the appropriate government agencies. A complete list of controlled items and countries of origin is provided in the Appendix.

Except for selected items, there are very few controls on exports of goods from Singapore. Quantitative restrictions exist for certain textiles and garments to Canada, EU countries and the U.S. Items such as rubber, timber, granite and chlorofluorocarbons are subject to export control and licensing. Items under export control must be endorsed or licensed by the appropriate government agencies before they can be exported. A complete list of controlled items and countries of destination is provided in the Appendix.

### **Customs Duties**

All dutiable goods imported into or manufactured in Singapore are subject to Customs duty and/or Excise duty in accordance with the Schedule to the Singapore Customs Duties Order. The broad categories of dutiable goods in Singapore are intoxicating liquors, tobacco products, motor vehicles and petroleum products.

Where the goods are dutiable, ad valorem or specific rates may be applied. An ad valorem rate is a percentage of the assessed value of the imported goods such as 31% ad valorem. A specific rate is a specified amount per unit of weight or other quantity such as \$180 per kg.

A complete list of customs duties is provided in the Appendix.

### **Preferential Tariff**

With effect from 1 Jan 2001, the import of beer, stout, samsoo and medicated samsoo originating from the following countries are eligible for preferential tariff:

- i. New Zealand; and
- ii. ASEAN countries with the above mentioned four products in their Inclusion Lists. Currently, only Philippines and Thailand qualify for preferential tariff.

Under the preferential tariff treatment accorded by the Agreement between New Zealand and Singapore on a Closer Economic Partnership (ANZCEP) and ASEAN Free Trade Area (AFTA), the Customs duty on beer, stout, samsoo and medicated samsoo originating from qualifying countries is zero-rated.

*21. For Export (out of Singapore)*

- Commercial invoices on which the Harmonized Code for each product is listed for duty purposes.
- Packing list
- Bill of Lading
- Letter of credit ( if applicable)
- Form A or Certificate of origin ( if applicable)
- If ship to Canada of the US, certification that the packing did not include solid wood. (Establish a couple years ago due to problems with bugs from trees)

*For Import (into Singapore)*

- Commercial invoices on which the Harmonized Code for each product is listed for duty purposes.
- Packing list
- Bill of Lading
- Letter of credit ( if applicable)

Additional documentation will be required on specific types of products such as the ones discussed in question 8.

22. Bribery is very rare. Singapore is consistently ranked as the least corrupted nation in the world by think tanks and political consultancy groups. This is so because the price of conviction is very high and almost always leads to time in prison and a negative social status for life. Such is the effectiveness of deterrence to corruption. Top politicians in Singapore are paid one of the best salaries in the world in order to weaken the lure of money corruption.

23. The unions are strong but not in the similar context as US labor unions. The labor unions in Singapore are centrally led and managed by Singapore government politicians and grassroot leaders (National Trade Union Congress). Essentially, the labor unions work in a tripartite relationship with workers, business and the government. Their objectives are not only to protect the welfare and interests of their member workers, but also to fulfill the labor needs of the national economy and business community. Thus while looking after the social and economic needs of its member workers (by providing affordable healthcare, insurance, recreational facilities, housing, basic amenities etc), the labor unions also make sure that their workers are continually upgraded to remain competitive, and do not react irresponsibly to disrupt smooth business operations. As an



illustration, a teamster strike of UPS will never happen in Singapore because the Government will intervene to resolve issues before they blow up. Hence, labor unions do not pose as a threat to logistics, but instead serve as a credible ally to it.

## LIST OF CONTROLLED GOODS EXPORTS

ITEMS	COMPETENT AUTHORITY
<b>All goods to</b>	
1) Iraq	- Prohibited, TDB
<b>SPECIFIC Goods</b>	
1) Animals	- AVA
2) Arms & explosives	- A&E
3) Articles of clothing intended as protection against attack, including bullet-proof vests.	- A&E
4) Chemicals:	
a) toxic and precursors	- NA, CWC
b) pesticides	- PCD
5) Chlorofluorocarbons (CFCs)	- PCD
6) Fish and fishery products (including fin fish, crustaceans and molluscs)	- AVA
7) Ginseng roots	- AVA
8) Handcuffs	- A&E
9) Halons	- PCD
10) Helmets, steel	- A&E
11) Irradiating apparatus	- CRP
12) Meat and meat products	- AVA
13) Precursor Chemicals	- CNB
14) Radio-active materials	- CRP
15) Rhinoceros horn, worked, unworked or prepared and waste and powder of this product	- Prohibited, AVA
16) Rice (excluding rice bran)	- TDB
17) Rubber	- TDB
18) Singapore-made textiles, garments & textile articles for export to Canada, the European Union countries or the United States of America	- TDB
19) Timber and wood (CITES listed)	- AVA
20) Toys guns/pistols/revolvers	- A&E
21) Waste lead-acid batteries and waste batteries made with lead, cadmium or mercury	- PCD
22) Exports to Afghanistan:	}
a) Arms and related materials of all types including -	}
i) weapons;	}
ii) ammunition;	}
iii) military vehicles and equipment;	}
iv) paramilitary equipment	}
b) spare parts for items listed in (a); and	}
c) the chemical acetic anhydride	}

## LIST OF CONTROLLED GOODS EXPORTS

ITEMS	COMPETENT AUTHORITY
23) Exports to Angola:	}
a) Petroleum;	}
b) petroleum products;	}
c) any arms and related materials (including weapons and ammunition, military vehicles, military equipment and paramilitary equipment);	}
d) any component for any goods specified in paragraph (c);	}
e) any goods specially designed or prepared for use, or normally used in the manufacture or maintenance of any goods specified in paragraph (c) or (d);	}
f) aircraft or aircraft components;	}
g) equipment used in mining or mining services;	}
h) motorized vehicles or watercraft; and	}
i) spare parts for motorized vehicles or watercraft.	}
24) Exports to Liberia:	
a) Weapons and military equipment	- Prohibited, TDB
25) Exports to Libya: (* sanctions on Libya suspended with effect from 5 Apr 99 until further notice)	}
a) Arms and related materials of all types including but not restricted to:	}
i) weapons;	}
ii) ammunition;	}
iii) military equipment	}
iv) military vehicles; and	}
v) paramilitary police equipment;	}
b) aircraft of all types;	}
c) components or spare parts of any item falling within paragraph (a) or (b);	}
d) equipment for the manufacture or maintenance of any item falling within paragraph (a), (b) or (c)	}
e) with the exception of emergency equipment and equipment directly related to civilian air traffic control -	}
i) materials destined for the construction, improvement or maintenance of Libyan civilian or military airfields or associated facilities or equipment;	}
ii) components destined for the maintenance of any Libyan civil or military airfields or associate facilities or equipment;	}
f) the items specified below or any types of equipment or supplies for the manufacture or maintenance of such items.	}
1. Pumps of medium or large capacity (being equal to or larger than 350 cubic metres per hour) or drivers (being gas turbines or electric motors) designed for use in the transportation of crude oil and natural gas.	}
2. Equipment designed for use in crude oil export terminals being -	}
a. loading buoys or single point moorings (SPM);	}
b. flexible hoses for connection between underwater manifolds (PLEM) and single point mooring and floating hoses of large sizes (from 12 inches to 16 inches); and	}
c. anchor chains.	}
3. Equipment not specifically designed for use in crude oil export terminals but which, because of their large capacity, can be used for this purpose, being -	}
a. loading pumps of large capacity (4,000 cubic metres per hour) and small head (10 bars);	}
b. boosting pumps within the same range of flow rates;	}
c. inline pipe line inspection tools or cleaning devices (being pigging tools of 16 inches and above); and	}
d. large capacity metering equipment (1,000 cubic metres per hour and above).	}
4. Refining equipment being -	}
a. boilers meeting the American Society of Mechanical Engineers 1 standards;	}
b. furnaces, fractionation columns or catalytic reactors meeting the American Society of	}

## LIST OF CONTROLLED GOODS EXPORTS

ITEMS	COMPETENT AUTHORITY
Mechanical Engineers 8 standards;	}
c. pumps meeting the American Petroleum Institute 610 standards; and	}
d. prepared catalysts including catalysts containing platinum or molybdenum.	}
5. Spare parts destined for the items in paragraphs 1 to 4.	}
26) Exports to Rwanda:	}
a) Arms and related materials of all types including -	}
i) weapons;	}
ii) ammunition;	}
iii) military vehicles;	}
iv) military equipment; and	}
v) paramilitary police equipment	}
b) spare parts of any item falling within paragraph (a).	}
27) Exports to Sierra Leone:	
a) arms and related materials of all types including weapons and ammunition, military vehicles and equipment, paramilitary equipment; and	}
b) spare parts for the items listed in (a)	}
28) Exports to Somalia:	
a) Weapons and military equipment	- Prohibited, A&E

## LIST OF CONTROLLED GOODS IMPORTS

ITEMS	COMPETENT AUTHORITY
<b>All goods from</b>	
1) Iraq	- Prohibited, TDB
<b>SPECIFIC Goods</b>	
1) Amusement machines, coin or disc-operated, including pin-tables, shooting galleries & cinematographs	- PELU, Police
2) Animals, birds and products thereof	- AVA
3) Arms & explosives	- A&E
4) Articles of asbestos	- PCD
5) Articles of clothing intended as protection against attack, including bullet-proof vests.	- A&E
6) Batteries (primary), alkaline, zinc-carbon and mercury oxide	- PCD
7) Cartridges/cassettes/audio compact diskettes - pre-recorded	- FPD
8) Chemicals:	
a) poisons and hazardous	- PCD
b) toxic and precursors	- NA, CWC
c) pesticides	- PCD
9) Chewing Gum	- Prohibited, TDB
10) Chlorofluorocarbons (CFCs)	- PCD
11) Cigarette lighters - pistol/revolver shaped	- Prohibited, TDB
12) Cosmetics and cosmetic products (except medicated skin and face lotions and creams which are controlled by the CCU)	- CCU
13) Diesel oil/fuel	- PCD
15) Rough diamonds from:	- Prohibited, TDB
i) Botswana	
ii) Sierra Leone	
16) Films, cinema/video/laser discs	- FPD
17) Fire crackers	- Prohibited, TDB
18) Fishes and fishery products (including fin fish, crustaceans and molluscs)	- AVA
19) Food items (excluding fresh/chilled vegetables and fruits)	- FCD
20) Fruits (fresh/chilled)	- AVA
21) Fruit/jackpot machines	- CED
22) Ginseng roots	- AVA
24) Handcuffs	- A&E
26) Hair dye & hair care preparations	
a) with poison	- PER
b) without poison	- CCU
a) Industrial safety	- DIS
b) Steel	- A&E
29) Industrial safety items:	

## LIST OF CONTROLLED GOODS IMPORTS

ITEMS	COMPETENT AUTHORITY
b) Harnesses	}
d) Safety lines	}
30) Irradiating apparatus	- CRP
a) CD (compact disc)	}
c) VCD (video compact disc)	} TDB
e) DVD-ROM (digital video disc-read only memory).	}
33) Medicines/medicaments/pharmaceutical	- PER
35) Milk powder - skimmed (coloured for animal feed) Malaysia/Sabah/Sarawak, refer to AVA for endorsement	- AVA
36) Nitro-cellulose	- A&E
38) Plants with/without soil, flowers and seeds	- AVA
39) Poppy seeds (kaskas)	- CNB
40) Precursor Chemicals	- CNB
41) Publications	- FPD
42) Rhinoceros horn, worked, unworked or prepared and worked and powder of this product	- Prohibited, AVA
43) Rice (excluding rice bran)	- TDB
44) Radio-active materials	- CRP
45) Surface-active agents, anionic	- PCD
46) Tableware and kitchenware of : a) porcelain or china b) lead crystal	- FCD
47) Tapes, pre-recorded	- FPD
48) Telecommunication equipment: a) Radio Telecommunication Equipment, e.g. walkie talkie. The radio telecommunication equipmen	} IDA
b) Line Communication Equipment, e.g. fax machine, telephone set	
c) Broadcast Receivers with Communication Option, e.g. radio amplifier or tuner	
49) Timber and wood (CITES listed)	- AVA
50) Toy currency note, toy coin or goods bearing the imprint of the Singapore currency note or coin	- BCCS
51) Toy guns/pistols/revolvers	- A&E
52 Toy walkie-talkie	- IDA
53) Vegetables (fresh/chilled)	- AVA
54) Waste lead-acid batteries and waste batteries made with lead, cadmium or mercury	

## Duties and Goods and Services Tax

*This is the complete list of goods dutiable on import into Singapore.*

HS Code	Product Description	Duty Rates	
		Customs Duty	Excise Duty
2106.90 510	Non-odoriferous alcoholic preparations in liquid form	Nil	\$70.00 per litre of alcohol
2106.90 590	Non-odoriferous alcoholic preparations in other forms eg. (powder, paste, etc)	Nil	\$65.00 per kgm
3302.90 110	Odoriferous alcoholic preparations in liquid form	Nil	\$70.00 per litre of alcohol
3302.90 190	Odoriferous alcoholic preparations in other forms eg. (powder, paste, etc)	Nil	\$65.00 per kgm
2203.00 100	Stout & porter	\$1.70 per litre	\$3.10 per litre
2203.00 200	Beer & ale	\$0.80 per litre	\$2.80 per litre
2204.10 000	Sparkling wine	Nil	\$13.00 per litre
2204.21 100	Still wine, 2 ltr or less	Nil	\$9.50 per litre
2204.21 200	Grape must, 2 ltr or less	Nil	\$70.00 per litre of alcohol
2204.29 100	Still wine, more than 2 ltr	Nil	\$9.50 per litre
2204.29 200	Grape must, more than 2 ltr	Nil	\$70.00 per litre of alcohol
2204.30 000	Other grape must.	Nil	\$70.00 per litre of alcohol
2205.10 000	Vermouth and other flavoured grape wine, 2 ltr or less	Nil	\$9.50 per litre
2205.90 000	Vermouth and other flavoured grape wine, more than 2 ltr	Nil	\$9.50 per litre
2206.00 100	Cider & perry	Nil	\$3.30 per litre
2206.00 200	Sake (rice wine)	Nil	\$36.00 per litre of alcohol
2206.00 410	Shandy exceeding 0.5% vol but not exceeding 1 % vol	Nil	\$1.00 per litre
2206.00 420	Shandy exceeding 1% vol but not exceeding 3 % vol	Nil	\$1.10 per litre
2206.00 900	Mead and other fermented beverages	Nil	\$70.00 per litre of alcohol
2207.10 000	Ethyl alcohol, undenatured, 80% vol or higher	Nil	\$70.00 per litre of alcohol
2208.20 110	Brandy, not exceeding 46% vol	Nil	\$30.00 per litre
2208.20 190	Brandy, exceeding 46% vol	Nil	\$70.00 per litre of alcohol
2208.30 100	Whisky, not exceeding 46% vol	Nil	\$30.00 per litre
2208.30 900	Whisky, exceeding 46% vol	Nil	\$70.00 per litre of alcohol
2208.40 100	Rum and tafia, not exceeding 46% vol	Nil	\$30.00 per litre
2208.40 900	Rum and tafia, exceeding 46% vol	Nil	\$70.00 per litre of alcohol
2208.50 100	Gin and Geneva, not exceeding 46% vol	Nil	\$30.00 per litre
2208.50 900	Gin and Geneva, exceeding 46% vol	Nil	\$70.00 per litre of alcohol
2208.60 100	Vodka, not exceeding 46% vol	Nil	\$30.00 per litre
2208.60 900	Vodka, exceeding 46% vol	Nil	\$70.00 per litre of alcohol
2208.70 100	Liqueurs and cordials, not exceeding 57% vol	Nil	\$30.00 per litre
2208.70 900	Liqueurs and cordials, exceeding 57% vol	Nil	\$70.00 per litre of alcohol
2208.90 210	Bitters and similar beverages, not exceeding 57% vol	Nil	\$30.00 per litre
2208.90 290	Bitters and similar beverages, exceeding 57% vol	Nil	\$70.00 per litre of alcohol
2208.90 310	Medicated samsoo	\$8.00 per litre of alcohol	\$19.00 per litre of alcohol
2208.90 390	Other samsoo	\$8.00 per litre of alcohol	\$19.00 per litre of alcohol
2208.90 400	Arrack & pineapple spirit	Nil	\$25.00 per litre of alcohol
2208.90 900	Other spirituous beverages	Nil	\$70.00 per litre of alcohol
2401.10 100	Tobacco leaf, unstripped, Virginia type	Nil	\$96.60 per kg
2401.10 900	Tobacco leaf, unstripped, other type	Nil	\$96.60 per kg
2401.20 100	Tobacco leaf, partly stripped, Virginia type	Nil	\$96.60 per kg
2401.20 900	Tobacco leaf, partly stripped, other type	Nil	\$96.60 per kg

## Duties and Goods and Services Tax

This is the complete list of goods dutiable on import into Singapore.

HS Code	Product Description	Duty Rates	
		Customs Duty	Excise Duty
2401.30 000	Tobacco refuse	Nil	\$96.60 per kg
2402.10 000	Cigars, cheroots & cigarillos with tobacco	Nil	\$180.00 per kg
2402.20 100	Beedies	Nil	\$40.00 per kg
2402.20 900	Other	Nil	\$180.00 per kg
2402.90 100	Cigarettes with tobacco substitutes	Nil	\$180.00 per kg
2402.90 900	Cigars, cheroots & cigarillos with tobacco substitutes	Nil	\$180.00 per kg
2403.10 100	Pipe tobacco/Shag tobacco	Nil	\$180.00 per kg
2403.10 910	Cut tobacco for cigarettes	Nil	\$96.60 per kg
2403.10 990	Other cut tobacco	Nil	\$180.00 per kg
2403.91 000	"Homogenised" or "reconstituted" ; tobacco	Nil	\$180.00 per kg
2403.99 200	Snuff	Nil	\$180.00 per kg
2403.99 810	"Ang Hoon"	Nil	\$34.00 per kg
2403.99 820	Smokeless tobacco (chewing/sucking tobacco)	Nil	\$34.00 per kg
2403.99 890	Other manufactured tobacco	Nil	\$180.00 per kg
2403.99 900	Tobacco (not elsewhere specified)	Nil	\$180.00 per kg
2710.11 110	Premium petrol - leaded	Nil	40% + \$0.78 per dal or \$7.10 per dal
2710.11 120	Premium petrol - unleaded	Nil	35% or \$4.40 per dal
2710.11 130	Regular petrol - leaded	Nil	40% + \$0.78 per dal or \$6.50 per dal
2710.11 140	Regular petrol - unleaded	Nil	35% or \$3.70 per dal
2710.11 150	Other petrol - leaded	Nil	40% + \$0.78 per dal or \$6.80 per dal
2710.11 160	Other petrol - unleaded	Nil	35% or \$4.10 per dal
8703.10 100	Snow vehicles & golf cars for the transport of 8 persons or less, including the driver	Nil	31%
8703.21 100	Passenger vehicles, petrol, not exceeding 1000 cc, for the transport of 8 persons or less, including the driver	Nil	31%
8703.22 100	Passenger vehicles, petrol, exceeding 1000 cc but not exceeding 1500 cc, for the transport of 8 persons or less, including the driver	Nil	31%
8703.23 100	Passenger vehicles, petrol, exceeding 1500 cc but not exceeding 3000 cc, for the transport of 8 persons or less, including the driver	Nil	31%
8703.24 100	Passenger vehicles, petrol, exceeding 3000 cc, for the transport of 8 persons or less, including the driver	Nil	31%
8703.31 100	Passenger vehicles, diesel, not exceeding 1500 cc, for the transport of 8 persons or less, including the driver	Nil	31%
8703.32 100	Passenger vehicles, diesel, exceeding 1500 cc but not exceeding 2500 cc, for the transport of 8 persons or less, including the driver	Nil	31%
8703.33 100	Passenger vehicles, diesel, exceeding 2500 cc, for the transport of 8 persons or less, including the driver	Nil	31%
8703.90 100	Other passenger vehicles, for the transport of 8 persons or less, including the driver	Nil	31%
8706.00 100	Chassis with engines for passenger vehicles	Nil	31%
8707.10 000	Bodies for passenger vehicles	Nil	31%
8711.10 100	Motor cycles, not exceeding 50 cc	Nil	12%
8711.10 200	Motor scooters, not exceeding 50 cc	Nil	12%
8711.10 900	Other motorised cycles, not exceeding 50 cc	Nil	12%
8711.20 100	Motor cycles, exceeding 50 cc but not exceeding 250 cc	Nil	12%
8711.20 200	Motor scooters, exceeding 50 cc but not exceeding 250 cc	Nil	12%
8711.20 900	Other motorised cycles, exceeding 50 cc but not exceeding 250 cc	Nil	12%
8711.30 000	Motor cycles, exceeding 250 cc but not exceeding 500 cc	Nil	12%
8711.40 000	Motor cycles, exceeding 500 cc but not exceeding 800 cc	Nil	12%



**Duties and Goods and Services Tax**

*This is the complete list of goods dutiable on import into Singapore.*

HS Code	Product Description	Duty Rates	
		Customs Duty	Excise Duty
8711.50 000	Motor cycles, exceeding 800 cc	Nil	12%
8711.90 100	Other motor cycles	Nil	12%
8711.90 200	Other motor scooters	Nil	12%
8711.90 900	Other motorised cycles	Nil	12%

[Arms and Explosives Branch \(AEB\)](#)  
[Agri-Food and Veterinary Authority \(AVA\)](#)  
[Infocomm Development Authority of Singapore \(IDA\)](#)  
[Radiation Protection Inspectorate \(RPI\)](#)  
[Drug Administration Division \(DAD\)](#)  
[Board of Film Censors \(BFC\)](#)  
[Controller of Undesirable Publications \(CUP\)](#)  
[Pollution Control Department \(PCD\)](#)  
[Food Control Department \(FCD\)](#)