Country Guide (IAM)

Singapore

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Required Documents

- Copy of passport (photograph and personal information pages)
- Declaration of Facts (DOF) form -- submitted online to Singapore Customs
- Original bill of lading (OBL) or air waybill (AWB)
- Copy of the owner's employment pass, dependent pass, or student pass (both sides); or In-Principle Approval (IPA) letter from the Ministry of Manpower (MOM); or for returning Singaporeans/PRs, proof of overseas residence
- GST relief application (In-Non-Payment permit) -- applied for via TradeNet through the appointed customs agent
- Supplementary Customs declaration form (where applicable)
- Wine and liquor declaration form (if applicable)
- Exemption permit (diplomats only -- must be registered with Singapore Customs)

Specific Information

GST relief is not automatic. The customs agent must submit an online Declaration of Facts through Singapore Customs, and the application is assessed by customs officers. Only after approval is a GST In-Non-Payment permit issued.

Goods not eligible for GST relief even when moving to Singapore include: intoxicating liquors, tobacco products, motor vehicles, petroleum products, and certain other controlled or dutiable items. These categories are always dutiable and/or GST-payable regardless of the relocation circumstances.

All imports into Singapore are subject to GST at 9% (since 1 January 2024), calculated on the CIF value. GST relief may be granted for qualifying importers transferring residence to Singapore, subject to the following conditions:

- The articles and personal effects must have been in the owner's possession and use for at least 3 months.
- The shipment must be imported within 6 months of the owner's first arrival into Singapore.
- The owner must give an undertaking not to dispose of the articles and personal effects within 3 months from the date of importation.

Qualifying importers are: Singaporeans and Permanent Residents (PRs) residing overseas and returning to resume residence in Singapore; and foreigners transferring residence or migrating to Singapore. For returning Singaporeans/PRs to qualify, they must have been residing overseas for more than 6 months.

If the shipment arrives more than 6 months after the owner's first arrival (as evidenced by the employment pass issue date), the shipment is subject to 9% GST on the full CIF value and a Customs In-Payment (GST) permit must be obtained instead.

Diplomatic missions, high commissions, consulates, and accredited trade organizations accorded diplomatic privileges by the Singapore Government are eligible for duty exemption and GST relief on goods for personal or official use. The organization and its authorized claimants must first be registered with Singapore Customs, and an exemption permit is required for each shipment.

A failure to declare all items or pay taxes due may result in prosecution, fines, and/or imprisonment. Singapore Customs enforces this strictly.

All solid wood packing materials must comply with ISPM 15 phytosanitary standards.

Prohibited & Restricted Items

Prohibited Items

The following items are prohibited from import into Singapore:

- Chewing gum (except dental or medicated gum approved by the Health Sciences Authority)
- Chewing tobacco and imitation tobacco products
- E-cigarettes, vaporizers, and electronic nicotine delivery systems (ENDS)
- Shisha and water pipe tobacco
- Smokeless cigars, cigarillos, or cigarettes
- Dissolvable tobacco or nicotine products
- Nasal snuff and oral snuff (prohibited since 1 August 2016)
- Gutkha, khaini, and zarda (prohibited since 1 August 2016)
- Any nicotine or tobacco product for topical, implant, or injection use
- Any solution or substance containing tobacco or nicotine intended for use in electronic delivery systems
- Cigarette lighters shaped as pistols or revolvers
- Liquors or cigarettes marked "SINGAPORE DUTY NOT PAID" on labels, cartons, or packets
- Narcotics, controlled drugs, and psychotropic substances
- Weapons, firearms, and ammunition (without authorization) [PERMIT REQUIRED]
- Weapons including kris, spears, and swords
- Bullet-proof clothing (without authorization) [PERMIT REQUIRED]
- Firecrackers, pyrotechnics, and explosives
- Obscene articles and pornographic materials (including publications, videotapes, discs, and software)
- Reproductions of copyright publications, video tapes, CDs, laser discs, and cassettes
- Seditious and treasonable materials
- Animals, birds, and their by-products (without authorization -- see Pets section for dogs and cats)
- Endangered species of wildlife and their by-products [CITES]
- Plants (without authorization and phytosanitary certification) [PERMIT REQUIRED]
- Counterfeit currency and goods
- Telecommunications and radio communication equipment (without authorization) [PERMIT REQUIRED]
- Films, videotapes, discs, laser discs, CD-ROMs, and video games (subject to classification/censorship prior to import)
- Medicines and pharmaceuticals (without authorization from the Health Sciences Authority) [PERMIT REQUIRED]
- Prerecorded cartridges and cassettes (subject to content classification)

Restricted / Dutiable Items

The following items are always subject to duty and/or GST regardless of qualifying for household goods GST relief:

- Intoxicating liquors: Subject to excise duty and GST. Duty is calculated based on alcoholic

strength and quantity. Wine and liquor declaration form required in shipment.
- Tobacco products: Subject to excise duty and GST. No duty-free allowance in unaccompanied household goods shipments.
- Motor vehicles: See Motor Vehicles section.
- Petroleum products: Dutiable.

Traveller duty-free allowances (accompanied baggage only, not unaccompanied shipments):

Alcohol: up to 1 litre each of spirits, wine, and beer, for persons 18 and over who have spent 48+ hours outside Singapore and are not arriving from Malaysia. Tobacco: no duty-free concession for cigarettes -- all tobacco products are fully dutiable on arrival.

Consignment Instructions

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air and sea shipments.

The Declaration of Facts must be submitted online to Singapore Customs by the appointed agent before the shipment arrives. Ensure all supporting documents are provided promptly. The six-month window from the owner's first arrival in Singapore is strictly enforced -- shipments arriving after this window lose GST relief eligibility.

Singapore operates TradeNet, an electronic customs filing system. All permits and declarations are processed through TradeNet. Only licensed customs agents may submit declarations; all shipments must be handled by an appointed licensed agent.

Dutiable goods (liquors, tobacco) must be identified and declared separately. The wine and liquor declaration form should accompany any shipment containing alcohol.

Singapore has strict controls on prohibited items. Attempting to import prohibited goods is a serious offence. Ensure clients thoroughly review the prohibited items list before packing.

For sea freight, the main port is PSA Singapore (formerly the Port of Singapore Authority) at Tanjong Pagar and Pasir Panjang terminals. For air freight, goods are handled at the air freight centre at Changi Airport.