



## **Import Clearance Guidelines for FedEx Express Shipments to Singapore**

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This guideline introduces the preliminary knowledges that you should know before shipping package to Singapore in order to avoid unnecessary clearance troubles and delays.

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### **Clearance Documentation Required for submission**

<b>Name</b>	<b>Description</b>
<b>Air Waybill</b>	Airway bill is a document, which is a proof of receipt of goods from shipper issued by air carrier it is used to track shipment and show its delivery status.
<b>Commercial Invoice</b>	The commercial invoice is a legal document to show the value of goods, duties, and taxes. It shows the buyer, seller, date, sale terms, quantity, weight and/or volume of the shipment, type of packaging complete description of goods, unit value, insurance, shipping and other charges (as applicable).

### **I. Fundamental rules**

#### **A) Import Customs Clearance in SG**

SG import customs clearance is a series of steps:

1. Import declaration to Singapore by importer's name
2. through the inspection by authorities (if required),
3. Paying customs duties/GST, etc.
4. Receiving an import permit

If import package is restricted by Singapore laws and regulations, it is necessary to seek permission and obtain approval prior to import declaration.

The importer will be taking a responsibility for ensuring customs compliance and safety of your shipping package.



## **B) Commercial Invoice (CI)**

### STEP 1

1. Importer's (Consignee's) full name is required for personal /business shipments.
2. Importer's (Consignee's) valid phone number must be given on shipping documents.
3. All the information stated in Commercial invoice must be filled in English.

### **Description:**

#### ❖ **Introduce description examples of typical items.**

- 1) Shoes** --- The material of the outer sole and upper (Leather, Plastic, Rubber, etc.), type of shoes (Sports, Ski, etc.), gender (man, woman, etc.) and quantity in pairs are required. For leather scientific name of the species is required according to CITES.  
NOTE: Leather shoes are subject to high tariffs, but if there is a Tariff Quota (TQ) by the importer, a lower tariff will be imposed.
- 2) Garments** --- The material (Cotton 100%, Nylon 20%/Wool 80%, etc.), type of garment (Skirt, Blouse, Jacket, etc.), Knitted or Woven, gender (man, woman, etc.) are required.
- 3) Bag** --- Type of bag and material are required. For leather item, scientific name of the species is required according to CITES.
- 4) Watch** --- Type of case (e.g. 18K, Metal, Stainless steel), type of watch (e.g. Automatic, Quartz), material of strap (e.g. Steel, leather)
- 5) Parts (any kinds)** --- What parts it's made of and what it's used for.
- 6) Accessory, Furniture, Ornament, etc.** --- Specific commodity name and the material of the item are required.
- 7) Gift, Sample, Souvenir** --- Detailed description (name of each item, material, etc.) and a value breakdown are required. Descriptions: such as "Gift", "Sample" or "Souvenir" only are insufficient.
- 8) Jewelry** --- Type of Product (e.g. Ring, Necklace) and material name (e.g. 18K Gold, Platinum, 925 Silver) are required. If the product has Pearl, Stones, Metals etc., --- the material name is required additionally.
- 9) Fabric** --- The material name & content % (e.g. Cotton 100%), Knit or Woven, Size (width & length, weight per square meter) are required. If the fabric is colored, describe the type. (e.g. Bleached, dyed of yard of different colors, printed)
- 10) Knife** --- It is necessary to describe the shape (fixed Blade, Foldable type, etc.) and blade length (cm). (e.g. Fixed Knife/Blade 12cm)



### **Declared Values**

Whether it is a paid product (commercial) or a free product (noncommercial), fair market value must be written on the Commercial Invoice. It is illegal to deliberately declare a product of obvious value at low price.

Even if it is a free or non-commercial value, (NCV) the amount 0 (e.g. S\$0, S\$0.00, etc.) will not be accepted upon customs declaration.

Examples of non-commercial products: samples for research and evaluation, replacements for defective products, transfers to individuals, etc.

### **C) Importer of Record (IOR)**

Importer of Record - The owner or purchase of the goods is responsible for completing necessary legal import customs clearance procedures and formalities upon arrival of goods into the destination country.

It is extremely important to address IOR (Importer) information correctly upon shipping package to Singapore.

- ❖ IOR (Importer of record), the synonym of "Importer" is the owner or purchaser of the products being imported into a destination country

### **D) Import Duty & Tax**

Goods and Services Tax (GST) is levied on all supplies of goods and services in Singapore. The GST rate is currently 8% on imported goods. It is calculated based on customs value of the goods, plus all duties is collected by Customs at the time of import. If the goods are dutiable, the GST will be collected simultaneously with the Customs duty in Singapore.

Currently dutiable products are categorized into these general grouping, liquor, tobacco, petroleum and motor vehicles. Singapore has substantial domestic taxes and fees in motor vehicles. In addition to the duties these charges include a certificate of entitlement (COE) registration fee and road tac. For a comprehensive list (by tariff number) of those goods that are subject to duty.

No GST for documents.



### **E) SG Duty and Tax payment**

FedEx brokers classify the imported shipments in accordance to the HS code and Product code (for control items only). GST is calculated based on the CIF value. (Cost of Freight + Insurance + Freight)

FedEx SG will not make advance payment for GST > SGD 30K. Consignee will be contacted for payment. Email

payment/remittance is advised to [fscsg@fedex.com](mailto:fscsg@fedex.com) by indicating AWB and permit#, once payment is received shipment will be then be released.

Advance payment will be collected upfront for G7 customer for GST amount > SGD 7K or < SGD 30K. This is classified under GST Risk Assessment Service Project (GRASP) and shipment can be released.

Payment mode is by cheque, credit card or wire transfer.

For GST >30K, payment can only be made by credit card or wire transfer. Email payment/remitted is advised to [GRASP-STC@corp.ds.fedex.com](mailto:GRASP-STC@corp.ds.fedex.com) (Finance) by indicating the AWB, Permits # and GST amount Shipment will be released once payment is received.

For GF customers who are registered with SG Customs under Inter-Bank Giro (IBG). "GF" – Giro deduction of

the DUTY/GST amount to be paid from importer's bank account. In order to declare the IBG permit, importer

need to register with SG customs under inter-bank giro (IBG) and authorize FedEx as their declaring agent.

Importer must maintain sufficient funds in the bank account and update Singapore Customs on any changes

to the bank account, as penalty may be imposed for failed IBG deductions.

### **F) GST Extension on Low Value Goods Imported to Singapore**

Effective January 1, 2023, the Inland Revenue Authority of Singapore (IRAS) will implement a new requirement for overseas suppliers or online platforms (also known as overseas vendors) that ship:

- Low value goods (any item not exceeding SGD 400) to Singapore with total sales exceeding SGD 100,000 per year, and
- Has a global sales revenue exceeding SGD 1,000,000 per year



Overseas Vendors that meet the criteria must:

1. Apply for a Singapore Overseas Vendor Goods and Services Tax (GST) registration number <https://form.gov.sg/628c35095285380016698317>
2. Collect GST at the time of purchase for each item valued up to SGD 400
3. Clearly indicate the following information on the Shipment **Commercial Invoice:**
  - a. The Singapore GST registration number
  - b. Indication that GST collection was completed at the time of purchase for each item

For more information visit [https://www.iras.gov.sg/taxes/goods-services-tax-\(gst\)/consumers/gst-on-imported-low-value-goods](https://www.iras.gov.sg/taxes/goods-services-tax-(gst)/consumers/gst-on-imported-low-value-goods)

#### **G) Types of Entry**

- **G7** - GST is paid in advance by FedEx to Customs
- **GF** - GST to be deducted directly from IBG account with SG customs.
- **MES** - (Major Exporter Scheme) for companies where GST is exempted
- **Formal Entry** - Approved import Suspension Scheme (AISS) - for Aerospace companies where GST is exempted.
- **Import GST Deferment Scheme (IGDS)** - this scheme is designed to alleviate the cash flow of taxable traders by deferring the imports. Goods and Services Tax (GST) payment at the point of import.
- **Inter-Bank Giro (IBG)** - to facilitate the payment of duties, GST or other miscellaneous fees to Customs directly.
- **GST exemption** - IM permit for goods temporarily placed in FTZ area. IE permit, importing of investment precious metals (IPMs) into Singapore for commercial or personal use is exempted from GST.
- **GST Relief and/or Duty Exemption** - IE Permit, Inward movement of goods exempted from duty and/or GST for entitled persons.  
(for example, embassies, high commissions and consulates).
- **ID permit** - Dutiable goods.
- **G/ME permit** - Controlled Items - regulated by various controlling agencies.



## II. Import-related Laws and Regulations:

### H: Pharmaceutical Affairs Law (Prescription Drug, Medical Device)

#### Typical Commodities

Medicine, Vaccine, Contact Lenses, Injection, Syringe, Clinical thermometer, Glasses, Dental, Dental equipment, Vitamin, Supplement.

Requirements:

- **For Commercial use** - Import License issued by the Health products Regulation Group (HPD) Health sciences Authority (HSA) are both to the importer and to the item are required. Authorized importers can only import the authorized item.
- **For Clinical Trial** – The importer must submit ‘Notification of Clinical Trial Plan’ authorized by the Ministry of Health (MOH). The importer must record the imported quantity vs. the planned quantity each time of import.
- **For Personal use** - with quantity not exceeding 150 pcs of surgical masks will temporarily not require personal import clearance with HAS. if quantity exceeding 150, the application to submit personal import application to HSA together with proof of purchase, besides a copy of AWB and CI for declaration, email address; HSA\_ [MDB\\_INFO@hsa.gov.sg](mailto:MDB_INFO@hsa.gov.sg).  
For others commodity, import license may still be required. It is advisable to include product label and ingredient list of the items.

### I: Food Sanitation Law

Imports of food stuff to SG are regulated items and will come under purview of Singapore food Agency (SFA) License and Permits-SFA (Processed Food (PFO)). If shipment is for commercial supplies an import license is required. No import License is needed for shipment that consigned to personal name as a personal gift or item for personal consumption, maximum weight 5kg.

### J: CITES

#### Typical commodities

Crocodile, Alligator, Lizard (Watchstrap, Handbag, Belt), Ivories, Ostrich, India pythons, Chinchilla (Fur coat), Leopard (Carpet), Tiger bone, Musk,, Polar bear, Peacock feather. (include extract)

Note:

Leather or Fur items need scientific species name for CITES.

Requirements for shipper – Original CITES form



### **K: Chemical Substance Control Act**

Requirements: Chemical Identity (Name and CAS registration number) on the commercial invoice.

### **L: List of Prohibited Goods for Import**

**It is an offence if you attempt to bring any of the items listed into Singapore**

- Chewing gum (excluding Health Sciences Authority approved oral dental and medicinal chewing gum)
- Pistol or revolver - shaped cigarette lighters
- Firecrackers
- Rhinoceros horn (worked, unworked or prepared and the any part, power or waste of such horn)
- Endangered species of wildlife and products derived from the body of such animals
- Telecommunication equipment - Info-communications Media Development Authority of Singapore  
(Examples of prohibited telecommunication equipment) -  
Please refer to reference link - <https://www.imda.gov.sg/ProhibitedEquipment>
- Scanning receivers
- Military communication equipment
- Telephone voice changing equipment
- Radio-communication equipment operating in frequency bands 880-915 MHz, 925-960 MHz, 1900-1980 MHz and 2110-2170 MHz except cellular mobile phones or such other equipment approved by Info-communications Media Development Authority of Singapore.
- Radio-communication jamming devices operating in any frequency band
- Obscene articles, publications and video tapes or discs
- Seditious and treasonable materials
- Imitation tobacco products (electronic cigarettes, vaporizers) and components of imitation tobacco products
- Shisha
- Smokeless cigars, smokeless cigarillos or smokeless cigarettes
- Dissolvable tobacco or nicotine
- Any product containing nicotine or tobacco that may be used topically for application, by implant or injected into any parts of the body.
- Any solution or substance, of which tobacco or nicotine is a constituent, that is intended to be used with an electronic nicotine delivery system or vaporizers.
- Nasal snuff
- Oral snuff
- Gutkha, khaini and zarda



## **M: Reference**

### **Regulatory Authorities**

- Singapore Customs <https://www.customs.gov.sg>
- Immigration & Checkpoint Authority <https://www.ica.gov.sg>

### **Various Controlling Agencies**

- Health Sciences Authority <https://www.hsa.gov.sg>
- Ministry of Health <https://www.moh.gov.sg>
- Singapore Food Agency <https://www.sfa.gov.sg>
- Info-communications Media Development Authority <https://www.imda.gov.sg>
- National Environmental Agency <https://www.nea.gov.sg>
- Singapore Police Force <https://www.spf.gov.sg>
- Singapore Civil Defence Force <https://www.scdf.gov.sg>
- National Parks Board <https://www.nparks.gov.sg>
- Central Narcotics Bureau <https://www.cnb.gov.sg>