

Singapore

National Guaranteeing organization

Singapore International Chamber of Commerce
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Contact/ATA Manager
 Mrs Lee Ju Song, Deputy Chief Executive

Date of entry into force	1 st July 1984
Territorial application	Customs territory (excluding the Free Trade Zones)
Field of application	ATA Convention Convention on "Private road vehicles" Convention on "Scientific equipment"
Other applications	ATA Carnets are accepted for postal traffic ATA Carnets are accepted for transit.

Temporary admission operations under national laws and regulations

- (1) Goods temporarily imported
 - (a) All samples imported for demonstration, testing, experimenting, copying, soliciting orders, etc.
 - (b) All goods imported for exhibitions, fairs and similar events
 - (c) All equipment and effects for theatrical performances, shows and similar events
 - (d) Any professional and cinematographic equipment required for use by the press, radio, film, television and others
- (2) Special conditions: nil
- (3) Re-exportation
 The goods have to be re-exported within six months from the date of import. However, extension of the date of re-export may be given within the validity period of the Carnet.

Languages in which Carnets should be completed

English. The Customs may require a translation when the ATA Carnets are completed in any other language. The translation is to be furnished by the holder or his representative.

Replacement carnet

1. Date of Issue of Replacement Carnet

- The Singapore Customs will accept a Replacement Carnet with the issuance date on the Replacement Carnet prior to expiry of the existing Carnet based on the following reasons:-
- The Replacement Carnet has to be presented to the relevant Customs before the expiry of the existing Carnet.
- The Date of Issue of the Foreign Carnet is based on the current date of applications which is prior to expiry of existing Carnet.

As such, there will be an overlapping period between the 2 Carnets.

2. Endorsement/Validation on Exportation Certificates

- The Singapore Customs will accept Replacement Carnets subject to proper validation by the relevant concerned overseas Customs in Section 'H' of the Front "Green" Cover. The existing Carnet number must be clearly indicated on the Front "Green" Cover of the Replacement Carnet

Regularization fee requested by Customs

Singapore Customs do not impose regularization fees. However, fines may be imposed when the Carnet holder has not complied with Customs requirements.

Customs offices

All Customs offices and stations at points of entry.

Carnets are accepted during the opening hours of the respective Customs offices and stations.

Special observations

The Singapore Customs would like to remind all national guaranteeing organizations of the following:

1) **Condition of use**

All goods imported into Singapore under cover of an ATA Carnet must be subject to Customs inspection upon entry and exit.

Conventional consignments are to be produced for examination at the checkpoint at the time of import/export.

Containerised consignments would be sealed at the time of import for subsequent inspection by Customs. If the goods are to be re-exported in containers, the Carnet Holder has to apply to Customs for supervision of stuffing of the goods into containers. The application for Customs supervision of unstuffing/stuffing of containers can be made at the Compliance & Temporary Import Unit, Permits Compliance Branch, Revenue House, 55 Newton Road #06-02, Singapore 307987 at Fax No. 62509606. The Carnet Holder may also submit the application through e-filing at their website at: <http://www.customs.gov.sg>

2) **Import duties, taxes, etc. (including penalties):**

7% GST (Goods & Services Tax)/ duties, if applicable, will be imposed on goods covered under an ATA Carnet in the event that:

- a) A Carnet Holder does not re-export his goods because they have been sold or have been given away, etc.
- b) The goods cannot be re-exported because they have been lost/stolen/ destroyed.

In addition, the Carnet Holder will be liable to be penalised should he fail to notify the Singapore Customs in writing of the non-re-exportation for whatever reason.

Customs can be notified at the following address:

Compliance & Temporary Import Unit
Permits Compliance Branch
Revenue House
55 Newton Road #06-02
Singapore 307987
Fax: 62509606 / Tel No: 63552000

The 7% GST is based on the true commercial value as declared in the General List of the ATA Carnet forms. However, if the Customs should find that the value of goods is under-declared, they will re-assess the value according to the open market rate.

In cases of false declarations of value of goods, Carnet holders are liable to penalties which may include seizure or confiscation of the goods/prosecution, etc.

3) Penalties

ATA Carnet Holders will also be liable to be penalised for:

- a) Failure to re-export/re-import the goods by the final date as stipulated by Customs.
- b) Non-presentation of the ATA Carnet forms to Customs for endorsement/ verification upon importation into/re-exportation from Singapore of goods covered by an ATA Carnet.
- c) Failure to notify Customs in writing when goods covered by an ATA Carnet are not re-exported/re-imported for whatever reason.

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- d) Failure to apply for Customs supervision for stuffing/unstuffing of containers.

- e) False declaration of value of the goods which may include seizure or confiscation of the goods/prosecution, etc.

The penalty may amount to a maximum of SGD5,000.00 and GST/duties, where applicable, will also be payable. However, in the case of prosecution, the penalty amount payable may exceed SGD5,000.00.

In view of the above, please note that NIGAs must include these potential amounts (GST/duties/penalties) in their computation of the security deposit.

4) ATA Carnets may continue to be re-used for subsequent visits to Singapore subject to the following conditions:

- a) re-use is only applicable to Commercial Sample Carnets/Professional Equipment Carnets (excluding Carnets which have limitation on scope of usage);
- b) no breach of the terms and conditions of Carnet usage;
- c) no outstanding Customs queries/claims on the Carnet;
- d) the security is still valid/not due to expire/sufficient to cover additional visits;
- e) security lodged with the guaranteeing association has not been discharged;
- f) Carnet to be used by the same authorised representative as declared in the used Carnet/Application Form/Undertaking;
- g) validity period of the used Carnet not due to expire/able to cover another visit;
- h) all goods/items are exactly the same;
- i) country(ies) to be revisited is/are as reflected in the used Carnet/Application Form/Undertaking