

**CUSTOMS ACT  
(CHAPTER 70, SECTION 13(1))**

**CUSTOMS (DUTIES) (EXEMPTION) ORDER**

**ARRANGEMENT OF PARAGRAPHS**

**Paragraph**

1. Citation
  2. Definitions
  3. Exemption
  4. Exemption from special tax  
The Schedule
- 

[1st February 1995]

**Citation**

**1.** This Order may be cited as the Customs (Duties) (Exemption) Order.

**Definitions**

**2.—(1)** In this Order, unless the context otherwise requires —

“civilian component” means the civilian personnel accompanying the Australian, New Zealand or United Kingdom force, who are employed in the service of such force or by an authorised service organisation accompanying the force or by a department or authority of the Government of Australia, New Zealand or United Kingdom having functions relating to the force or to defence matters, and who are neither stateless persons, nor nationals of, nor ordinarily resident in, Singapore;

“dependant” means a person not ordinarily resident in Singapore who is the spouse of a member of the Australian, New Zealand or United Kingdom force or the civilian component or who is wholly or mainly maintained or employed by any such members, or who is in his custody, charge or care, or who forms part of his family;

“export inspection station” means —

- (a) Pasir Panjang Export Inspection Station situated at 19 Harbour Drive, Singapore 117402; or
- (b) Brani Export Inspection Station situated at 71 Brani Terminal Avenue, Singapore 098326;

*[S 505/2020 wef 01/04/2013]*

“registered dentist”, “registered medical practitioner”, “registered pharmacist” and “veterinary surgeon” have the same meanings assigned to them by the Dentists Act (Cap. 76), the Medical Registration Act (Cap. 174), the Pharmacists Registration Act (Cap. 230) and the Poisons Act (Cap. 234), respectively;

“replacement vehicle” has the same meaning as in the Road Traffic Act (Cap. 276).

*[S 684/2012 wef 01/09/2012]*

*[S 391/2018 wef 24/06/2018]*

*[Deleted by S 391/2018 wef 24/06/2018]*

(2) Any certificate or permit required by this Order to be produced shall be produced to the proper officer of customs or to the Registrar of Vehicles, as the case may be.

## **Exemption**

3.—(1) The organisations or persons, as the case may be, specified in the second column of Part I of the Schedule are hereby exempted from payment of customs duty and excise duty on the goods specified in the third column thereof, subject to —

- (a) the conditions specified in the fourth column;
- (b) the submission of the document, certificate or permit in such form and manner as the Director-General may determine;
- (c) the furnishing of such security in such amount as the Director-General may require; and
- (d) any further condition as the Director-General may, with the approval of the Minister, impose in any particular case.

(2) Any breach of the conditions subject to which any exemption was granted under this Order shall be an offence.

### **Exemption from special tax**

4. Subject to this paragraph, motor vehicles which are the property of the following persons, organisations and armed forces shall be exempt from the special tax imposed by section 17 of the Act:

- (a) the President, subject to the production of a certificate in such form as the Registrar of Vehicles shall direct given under the hand of the Aide-de-Camp to the President;
- (b) diplomatic, consular or other officials who are accorded consular and diplomatic privileges and immunities and officials of accredited Trade Missions in Singapore to the extent to which reciprocal treatment is accorded by the government which they represent to the Singapore diplomatic, consular or trade officials and their staff, subject to the production of a certificate in such form as the Registrar of Vehicles shall direct given under the hand of an official authorised by the Permanent Secretary, Ministry of Foreign Affairs, in that behalf;
- (c) members of the armed forces of any foreign country serving in Singapore, to the extent to which reciprocal treatment is accorded by such foreign country to members of the Singapore Armed Forces serving in such foreign country;
- (d) the Commonwealth Armed Forces; and
- (e) the Singapore Armed Forces, subject to the production of a certificate in such form as the Registrar of Vehicles shall direct given under the hand of a person authorised in that behalf by the Permanent Secretary, Ministry of Defence or the Permanent Secretary, Ministry of Foreign Affairs, as the case may be.

THE SCHEDULE

Regulation 3 (1)

PART I

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
1.	The President.	All goods.	<p>(a) That the goods are for the personal or official use of the President; and</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of the Aide-de-Camp to the President.</p>
2.	Embassy, High Commission, Consulate or accredited Trade Mission in Singapore and persons who have been accorded diplomatic and consular privileges and immunities by the Singapore Government.	All goods.	<p>(a) Exemption granted to the extent to which reciprocal treatment is accorded by the government of the country which they represent to representatives of the Singapore Government and their staff serving in that country;</p> <p>(b) that the goods are for the personal or official use of the organisation or persons exempted in column (2);</p> <p>(c) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of an official authorised by the Permanent Secretary, Ministry of Foreign Affairs; and</p>



THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
		service stations in Singapore.	responsible in Singapore for the management of the organisation.
4.	Non-locally domiciled person working in Singapore for the United Nations, the Colombo Plan, foreign quasi-government organisation or an approved private foundation.	(1) Official supplies for the organisation or foundation.	(a) Such person and organisation or foundation to be approved by the Permanent Secretary, Ministry of Finance;
			(b) subject to the production of a certificate in such form as the Director-General shall direct signed by the exempted person or a responsible official of the organisation or foundation; and
			(c) that in the event of disposal, mutual arrangement shall be made between the exempted person or organisation and the Director-General regarding payment of excise duty or otherwise.
		(2) One motor vehicle.	(a) Subject to the production of a certificate in such form as the Director-General shall direct; and
			(b) that in the event of disposal to a non-entitled person, excise duty shall be levied and paid on the motor vehicle at the current value.

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
5.	Commonwealth Armed Forces serving in Singapore.	All military stores.	<p>(a) That the imported stores shall be marked in such manner, and in the case of petroleum and biodiesel blends removed from the licensed premises shall have added to it such colouring substance as the Director-General may, from time to time, direct;</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of an officer not below the rank of Lieutenant in the Navy, of Captain in the Army or of Flight Lieutenant in the Air Force authorised in writing by their respective Commanding Officers in that behalf; and</p> <p>(c) that in the event of disposal to a non-entitled person, excise duty shall be levied and paid on the motor vehicle at the current value.</p>
6.	Members of Commonwealth Armed Forces serving on full pay in Singapore.	(1) Tobacco.	<p>(a) If donated for the general benefit of members of the Forces; and</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of the Commanding Officer of the Unit.</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
		(2) Beer.	<p>(a) That the beer shall be sold in bottles or other containers marked in such manner as the Director-General may, from time to time, direct; and</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of an officer not below the rank of Lieutenant in the Navy, of Captain in the Army or of Flight Lieutenant in the Air Force authorised in writing by their respective Commanding Officers in that behalf;</p>
7.	Officers and men serving in ships of the Commonwealth Navies in full commission.	Intoxicating liquors and tobacco.	<p>(a) Subject to the production of a certificate in such form as the Director-General shall direct signed by the Commanding Officer or the Executive Officer of the vessel not below the rank of Lieutenant in the Navy; and</p> <p>(b) Specimen signatures of such officers shall be furnished to the Director-General and proof that the goods so exempted have been correctly delivered on board is furnished to the proper officer of customs.</p>
8.	Members of Australian, New Zealand or United Kingdom (ANZUK) Forces and the	(1) All goods imported by parcel post.	<p>(a) That the recipient of the parcels be identified to the proper officer of customs, if required to do so; and</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
	civilian components and their dependants.		(b) that the parcels be in such quantities as the Director-General may allow.
		(2) One motor vehicle per member.	(a) Subject to the production of a certificate in such form as the Director-General shall direct;  (b) that in the event of disposal during his term of service in Singapore, he shall not be eligible for another duty-free motor vehicle; and  (c) that in the event of disposal to a non-entitled person, excise duty shall be levied and paid on the motor vehicle at the current value.
9.	Navy, Army and Air Force Institute (NAAFI) and any other approved organisation providing similar services for ANZUK forces.	All goods excluding tobacco and intoxicating liquors other than beer.	(a) That the goods are imported or released from customs control on account of members of ANZUK Forces, civilian components or dependants;  (b) that every bottle or other container for beer supplied under this exemption shall be marked in such manner as the Director-General may, from time to time, direct;

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
10.	Singapore Armed Forces.	(1) All military stores except petroleum, biodiesel blends and CNG.	<p data-bbox="760 415 1137 477">(c) that in the case of petroleum and biodiesel blends —</p> <p data-bbox="841 496 1137 681">(i) it shall have added to it such colouring substance as the Director-General may, from time to time, direct; and</p> <p data-bbox="841 706 1137 833">(ii) it shall be used solely in the official vehicles of NAAFI and the organisation;</p> <p data-bbox="760 852 1137 980">(ca) that in the case of CNG, it shall be used solely in the official vehicles of NAAFI and the organisation; and</p> <p data-bbox="760 999 1137 1184">(d) subject to the production of a certificate in such form as the Director-General shall direct signed by a responsible officer of NAAFI or the organisation.</p> <p data-bbox="760 1207 1137 1334">(a) That the stores shall be marked in such manner as the Director-General may, from time to time, direct; and</p> <p data-bbox="760 1353 1137 1666">(b) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of an officer authorised in writing by the Permanent Secretary, Ministry of Defence, or by an officer deputed by him in that behalf or the Commanding Officer of the Unit.</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
		(2) Condemned stores.	<p>(a) That a list of the condemned stores and their locations shall be furnished to the proper officer of customs before auction;</p> <p>(b) that the condemned stores may be subject to inspection before auction; and</p> <p>(c) subject to the production of a condemnation certificate given under the hand of an officer authorised in writing by the Permanent Secretary, Ministry of Defence, or by an officer deputed by him or by the Commanding Officer of the Unit.</p>
11.	Members of the Singapore Armed Forces, including members and honorary members of the volunteer Forces not in continuous training.	Beer manufactured in Singapore.	<p>(a) That the beer shall be sold only in bottles or other containers marked in such manner as the Director-General may, from time to time, direct;</p> <p>(b) that the beer shall be sold only for consumption in messes and canteens of the Forces, and during any function organised by the Forces for consumption within the premises where the function is held; and</p> <p>(c) subject to the production of a certificate in such form as the</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
			Director-General shall direct given under the hand of the Commanding Officer or the Logistics Officer whose specimen signatures shall be lodged with the Director-General.
12.	Members of the Gurkha Contingent of the Singapore Police Force and the Prisons Gurkha Unit.	Whisky and beer.	<p>(a) That the whisky and beer are for consumption in connection with the celebration of the Dasher Festival by members of the Contingent or Unit only;</p> <p>(b) that every bottle or other container supplied under this exemption shall be marked in such manner as the Director-General may, from time to time, direct; and</p> <p>(c) subject to the production of a certificate in such form as the Director-General shall direct given under the hand of the Commanding Officer of the Contingent or Unit.</p>
13.	Educational and research establishments, Government departments, statutory bodies and any company with research and development facilities	(1) Ethyl alcohol.	(a) That the goods exempted in such quantities as the Director-General may determine shall be used solely for instructional, official or research and development purposes; and

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
14.	Registered Pharmacists.	Ethyl alcohol.	<p data-bbox="790 415 1162 573">(b) that the exemption shall be subject to the production of a certificate in such form as the Director-General shall direct, given under the hand of —</p> <p data-bbox="870 592 1162 719">(i) the Head of the establishment or Government department;</p> <p data-bbox="870 738 1162 833">(ii) the Chairman or Chief Executive of the statutory body; or</p> <p data-bbox="857 852 1162 1068">(iii) the Head of the company or such other person in a position of authority in the company acceptable to the Director-General.</p> <p data-bbox="790 1092 1162 1481">(a) That the alcohol shall be used solely for the purposes authorised in Part II of this Schedule or is stocked for sale to any other registered pharmacist, any person in charge of a hospital or kindred institution, any registered medical practitioner or any veterinary surgeon in such quantities as may be approved by the Director-General;</p> <p data-bbox="790 1500 1162 1685">(b) that no preparation made from alcohol on which excise duty has not, by reason of this exemption, been paid shall be sold or delivered or purchased or received by any person</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
			<p>otherwise than for medical purposes; and</p> <p>(c) subject to the production of a certificate in such form as the Director-General shall direct.</p>
15.	Registered medical practitioners, registered dentists, veterinary surgeons and any person in charge of a hospital or kindred institution.	Ethyl alcohol.	<p>(a) That the alcohol shall be used for scientific purposes and purposes authorised in Part II;</p> <p>(b) that no preparation made from alcohol on which excise duty has not, by reason of this exemption, been paid shall be sold or delivered or purchased or received by any person otherwise than for medicinal and scientific purposes; and</p> <p>(c) that the alcohol is obtained from a registered pharmacist in accordance with item 14.</p>
16.	Petroleum or biodiesel blend company licensed under section 51(1) or 63(1) of the Act.	Petroleum or biodiesel blend.	<p>(a) That a sample of the petroleum or biodiesel blend, as the case may be, be removed to a laboratory approved by Director-General for the testing purposes;</p> <p>(b) that the quantity of petroleum or biodiesel blend, as the case may be, so used in any one</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
			<p>month shall not exceed such quantity as the Director-General may, from time to time, allow; and</p> <p>(c) that the company shall keep records, which shall be open for inspection by a senior officer of customs, showing details of all petroleum products or biodiesel blends, as the case may be, taken into the laboratory and the manner of its disposal.</p>
17.	Petroleum or biodiesel blend company licensed under section 63(1) of the Act.	Petroleum or biodiesel blend.	<p>(a) That the petroleum or biodiesel blend, as the case may be, is used for blending, mixing, upgrading, downgrading, varying and similar operations at the licensed premises;</p> <p>(b) that duty shall be collected on the final product removed for local use if it is dutiable; and</p> <p>(c) that the company shall keep records, which shall be open for inspection by a senior officer of customs, showing details of all the petroleum products or biodiesel blends, as the case may be, used and the final product resulting from such operations.</p>
18.	Brewery licensed under section 63(1) of the Act.	Beer.	<p>(a) That the beer shall be used solely for testing purposes in the laboratory of the brewery;</p> <p>(b) that the total quantity of beer so used in any one month shall</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
19.	Distillery licensed under section 63(1) of the Act.	(1) Brandy, Gin, Rum, Whisky, Vodka, Alcohol and Samsoo.	<p>not exceed such quantity as the Director-General may, from time to time, allow;</p> <p>(c) that the brewery shall keep records, which shall be open to inspection by a senior officer of customs, showing details of all beer used in the laboratory of the brewery and the manner of its disposal; and</p> <p>(d) that any beer which is no longer required for laboratory tests at the close of the last day of each preceding month shall be destroyed in the presence of an officer of customs.</p> <p>(a) That the goods exempted shall be used solely for testing purposes in the distillery;</p> <p>(b) that the quantities of goods exempted used in any one month shall not exceed such quantities as the Director-General may, from time to time, allow;</p> <p>(c) that the distillery shall keep records, which shall be open to inspection by a senior officer of customs, showing details of all goods exempted used for testing purposes at the distillery and the manner of their disposal; and</p> <p>(d) that any goods exempted which are not used for tests at the close of the last day of each preceding month shall be</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
		(2) Imported non-standard ethyl alcohol.	<p>destroyed in the presence of an officer of customs.</p> <p>(a) That the non-standard ethyl alcohol is imported for redistillation only and shall not be sold or disposed of in its original state;</p> <p>(b) that the entire quantity of the non-standard ethyl alcohol shall be redistilled without addition of any other material except water for the purpose of dilution;</p> <p>(c) that the quantity of non-standard ethyl alcohol to be imported shall not exceed such quantity as the Director-General may, from time to time, allow;</p> <p>(d) that all conditions applicable to ethyl alcohol produced from sugar or molasses shall be applicable to ethyl alcohol produced from any non-standard ethyl alcohol; and</p> <p>(e) that the import is subject to the production of a certificate in such form as the Director-General shall direct.</p>
20.	Tobacco manufacturer licensed under section 63(1) of the Act.	Cigarettes.	<p>(a) That the cigarettes shall be used solely for testing purposes in the laboratory of the factory;</p> <p>(b) that the total quantity of cigarettes so used in any one month shall not exceed such</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
			quantity as the Director-General may, from time to time, allow; (c) that the manufacturer shall keep records, which shall be open to inspection by a senior officer of customs, showing details of all cigarettes used for testing at the factory and the manner of its disposal; and (d) that any cigarette which is no longer required for tests at the close of the last day of each preceding month shall be destroyed in the presence of a proper officer of customs.
21.	[Deleted by S 55/2017 wef 20/02/2017]		
22.	Bona fide traveller other than a traveller below 18 years of age or arriving from Malaysia.	Wine, spirits or beer of the following quantities:  (1) a quantity of wine, spirits or beer not exceeding one litre each;  (2) a quantity of wine and beer not	(a) That the liquors are for his personal consumption and that if the quantity in his possession inclusive of those purchased from a duty-free shop licensed under the Act exceeds the applicable quantity allowed in column (3), he shall pay duty on the excess;  (b) that the liquors must not be of a category the import of

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
		exceeding 2 litres and one litre, respectively; or	which is absolutely prohibited under section 38 of the Act; and
		(3) a quantity of beer and wine not exceeding 2 litres and one litre, respectively.	(c) that he shall satisfy the proper officer of customs that he has spent not less than 48 hours outside Singapore immediately before his arrival.
23.	Bona fide crew members.	Spirits not exceeding one quarter litre and table wines or beer not exceeding one litre each.	<p>(a) That the liquors are for his personal consumption and that if he imports a greater quantity than is allowed, he shall pay duty on the excess;</p> <p>(b) that the liquors must not be of a category the import of which is absolutely prohibited under section 38 of the Act; and</p> <p>(c) that he has spent not less than 48 hours outside Singapore immediately before his arrival.</p>
24.	Singapore foreign service official returning from posting in overseas mission.	One second-hand motor vehicle.	<p>(a) That the motor vehicle imported must be re-exported within 6 months from the date of importation; and</p> <p>(b) that the official submits a written undertaking to the Director-General that in the event of failure to comply with condition (a), he would pay the excise duty, on demand, to the Director-General, at the value the</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
25.	Person in charge of any motor vessel, motor vehicle, railway locomotive or self-propelled railcar.	Petroleum, biodiesel blends or CNG in the fuel tank.	<p>motor vehicle would fetch at the time of first importation.</p> <p>(a) That the petroleum, biodiesel blend or CNG imported is for use in propelling the motor vessel, motor vehicle, railway locomotive or self-propelled railcar and does not exceed an amount equal to the capacity of the fuel tank normally fitted to that model of conveyance by the manufacturer; and</p> <p>(b) that where the petroleum, biodiesel blend or CNG is removed from the fuel tank other than in the course of propelling the said conveyance, such petroleum, biodiesel blend or CNG removed shall be liable to payment of excise duty.</p>
26.	Person in charge of any motor vehicle.	Temporary import of motor vehicle for private use.	<p>(a) That the motor vehicle is for the temporary and exclusive use of the person in charge;</p> <p>(b) that it is intended that the motor vehicle is to leave Singapore as soon as possible; and</p> <p>(c) that the excise duty is payable if the motor vehicle is sold, disposed of or transferred locally.</p>
27.	Importer.	Re-importation of bona fide trade samples temporarily exported.	<p>(a) That the exportation and re-importation of the goods be registered by the proper officer of customs at the time of export and re-import;</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
28.	Importer.	Re-importation of motor vehicles temporarily exported for repair.	<p>(b) that the goods are identified to the satisfaction of the proper officer of customs;</p> <p>(c) that the goods are exported for the sole purpose of soliciting trade;</p> <p>(d) that the goods have not undergone any processing or manipulation outside Singapore since their exportation; and</p> <p>(e) that the goods are to be re-imported within 3 months from the date of exportation or within such further period as may be approved by the Director-General.</p> <p>(a) That the exportation and re-importation of the motor vehicles be registered by the proper officer of customs at the time of export and re-import;</p> <p>(b) that the motor vehicles are identified to the satisfaction of the proper officer of customs;</p> <p>(c) that the motor vehicles are to be re-imported within 3 months from the date of exportation or within such further period as may be approved by the Director-General;</p> <p>(d) the importer must satisfy the senior officer of customs that he is still the original owner of any such motor vehicle;</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
29.	Importer.	(1) Re-importation of motor vehicles (other than those exported for repair) which have been registered in Singapore prior to the imposition of duty.	<p data-bbox="760 415 1132 573">(e) a certificate is produced from the repairer to the effect that new parts have or have not been added, as the case may be; and</p> <p data-bbox="760 592 1132 1268">(f) where new parts have been added, the exemption hereby granted shall be applicable only to the remaining original parts of the motor vehicles re-imported and shall be contingent on the repairer certifying the details and values of the individual new parts added and upon payment of excise duty on the cost and all other incidental charges in respect of such added parts, except that the exemption hereby granted shall also apply to the new parts added if the repairs have been carried out for no charge on the motor vehicles covered by a warranty or guarantee agreement.</p> <p data-bbox="760 1287 1132 1439">(a) That the importer satisfies the senior officer of customs that he is still the original registered owner of any such motor vehicle;</p> <p data-bbox="760 1629 1132 1715">(b) that the motor vehicle has not undergone any repair or modification outside</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
			<p>Singapore since its exportation; and</p> <p>(c) subject to the production of a certificate in such form as the Director-General shall direct.</p>
		<p>(2) Re-importation of motor vehicles (other than those exported for repair) which have been registered in Singapore previously and on which duty has been paid.</p>	<p>(a) That the importer satisfies the senior officer of customs that —</p> <p>(i) he is still the original registered owner of any such motor vehicle; and</p> <p>(ii) the duty has been paid previously;</p> <p>(b) that the motor vehicle has not undergone any repair or modification outside Singapore since its exportation;</p> <p>(c) that for each vehicle he shall pay the difference in duty, if any, between the present amount at the current value and the amount paid previously;</p> <p>(d) that in the event that the present amount of duty for each vehicle is lower than the amount paid previously, no</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
			refund of duty shall be allowed; and
			(e) subject to the production of a certificate in such form as the Director-General shall direct.
		(3) Re-importation of motor vehicles (other than those exported for repair) which have not been registered in Singapore previously and on which duty has been paid.	(a) That the importer satisfies the senior officer of customs that —
			(i) he is still the original owner of any such motor vehicle; and
			(ii) the duty has been paid previously;
			(b) that the motor vehicle has not undergone any repair or modification outside Singapore since its exportation;
			(c) that for each vehicle he shall pay the difference in duty, if any, between the present amount at the current value and the amount paid previously;
			(d) that in the event that the present amount of duty for each vehicle is lower than the amount paid previously, no

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
			refund of duty shall be allowed; and
			(e) subject to the production of a certificate in such form as the Director-General shall direct.
30.	Importer.	Temporary import of motor vehicles for repairs and subsequently re-exported as well as spare parts imported for use in the vehicles to be repaired and the repaired vehicles subsequently exported.	<p>(a) That the motor vehicles are re-exported within 6 months from the date of importation or within such further period as may be approved by the Director-General;</p> <p>(b) that the importation and re-exportation of the motor vehicles be registered by the proper officer of customs at the time of import and re-export;</p> <p>(c) that the motor vehicles are identified to the satisfaction of the proper officer of customs; and</p> <p>(d) that security is furnished to cover the excise duty on the motor vehicles imported.</p>
31.	Importer.	Motor vehicles.	<p>(a) That the motor vehicles are imported for purposes of demonstration, training or permanent display;</p> <p>(b) that they are not used on any public road within the meaning of the Road Traffic Act (Chapter 276); and</p> <p>(c) that the excise duty is payable if they are sold or transferred</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
32.	Any individual who is neither a citizen of Singapore nor a permanent resident in Singapore.	One motor vehicle for temporary use.	<p data-bbox="803 415 1130 476">to a person or organisation not entitled to duty exemption.</p> <p data-bbox="760 496 1089 592">(a) That the motor vehicle is exported within 6 months from the date of approval;</p> <p data-bbox="760 738 1130 833">(b) that the individual shall not be allowed to import more than one vehicle;</p> <p data-bbox="760 852 1116 948">(c) that security is furnished to cover the excise duty on the motor vehicle; and</p> <p data-bbox="760 967 1130 1157">(d) that in the event of disposal in Singapore, excise duty shall be levied and paid on the motor vehicle at the value it would fetch at the time of first importation.</p>
33.	Importer.	Temporary import of motor vehicles for display at exhibitions, shows, fairs or other similar events and subsequently exported.	<p data-bbox="760 1176 1130 1595">(a) The importer must produce an ATA Carnet issued by an overseas organisation recognised by the Director-General in accordance with any international convention, agreement or arrangement which the Singapore Government is a contracting party and the imported motor vehicles are to be re-exported within the validity period of the Carnet; or</p> <p data-bbox="760 1614 1130 1732">(b) the importer must produce an inward permit in such form as the Director-General may determine and the imported</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
			<p>motor vehicles are to be re-exported within 6 months from the date of importation or within such further period as may be approved by the Director-General;</p> <p>(c) a security is furnished to cover the excise duty on the motor vehicles if the temporary import is not covered under an ATA Carnet;</p> <p>(d) that in the event of disposal in Singapore, excise duty shall be levied and paid on the motor vehicles at the value which would fetch at the time of first importation; and</p> <p>(e) that the motor vehicles are identified to the satisfaction of the proper officer of customs.</p>
34.	Importer.	Racing motor cars and racing motor cycles.	<p>(a) That such vehicles are not for use on public roads and are registered as such by the Registrar of Vehicles;</p> <p>(b) subject to the production of a certificate in such form as the Director-General shall direct; and</p> <p>(c) that such vehicles are not disposed of for use other than racing without the approval of the Director-General.</p>
35.	[Deleted by S 391/2018 wef 24/06/2018]		

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
36.	[Deleted by S 391/2018 wef 24/06/2018]		
37.	Importer.	Vintage cars.	<p>(a) That the cars must be pre-1940 models;</p> <p>(b) that the imported cars shall not be resold in Singapore or disposed of in any manner without the approval of the Director-General; and</p> <p>(c) that the cars must be given additional registration fee exemption by the Registrar of Vehicles unless they are not registered for use on any public road.</p>
38.	Lessee of any Malayan Railway Restaurant car.	All goods.	That the goods are imported in the restaurant car solely for consumption or use by passengers on the train.
39.	Approved institutions comprising nursing homes, old folks homes, hospitals and those involved with hospital services.	Motor vehicles.	<p>(a) That the motor vehicles are to be registered under the name of the institution;</p> <p>(b) that the motor vehicles are only to be used for the institution's activities and not for the personal use of its directors or executives;</p> <p>(c) that they must be granted additional registration fee</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
			<p>exemption by the Registrar of Vehicles;</p> <p>(d) subject to the production of a certificate in such form as the Director-General shall direct;</p> <p>(e) that the requirements laid down by the Registrar of Vehicles for granting additional registration fee exemption in respect of such motor vehicles are complied with;</p> <p>(f) that any breach of the conditions imposed by the Registrar of Vehicles would render the applicant liable for payment of excise duty in full; and</p> <p>(g) that in the event of disposal to a person not entitled to such exemption, excise duty shall be levied and paid on the motor vehicles at the current value.</p>
39A.	Any company or organisation.	Ambulances.	<p>(a) That the ambulances are to be registered under the name of the company or organisation;</p> <p>(b) that the ambulances are only to be used for the activities of the company or organisation and not for the personal use of its directors or executives;</p> <p>(c) that the exemption shall be subject to the production of a certificate in such form as the Director-General shall direct;</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
			<p>(d) that the ambulances must be granted additional registration fee exemption by the Land Transport Authority;</p> <p>(e) that the requirements imposed by the Land Transport Authority for granting additional registration fee exemption in respect of such ambulances are complied with;</p> <p>(f) that any breach of the requirements imposed by the Land Transport Authority would render the applicant liable for payment of excise duty in full; and</p> <p>(g) that in the event of a disposal of the ambulances to a person not entitled to such exemption, excise duty shall be levied and paid on the ambulances at the current value.</p>
40.	Disabled person.	Invalid carriages, ordinary and modified vehicles	<p>(a) That the applicant must be given additional registration fee exemption by the Registrar of Vehicles;</p> <p>(b) that the applicant must comply with all requirements laid down by the Registrar of Vehicles;</p> <p>(c) that the applicant is only entitled to one duty-free vehicle;</p> <p>(d) that the applicant is not entitled to purchase a new</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
			duty-free vehicle until after 6 years;
			(e) that in the event of disposal to a person not entitled to duty exemption, excise duty shall be levied and paid on the motor vehicle at the current value; and
			(f) that any breach of the conditions imposed by the Registrar of Vehicles would render the applicant liable for payment of excise duty in full.
41.	The National Council of Social Service.	Dutiable unclaimed goods.	That the goods must be donated by the Maritime and Port Authority of Singapore.
42.	Local Cigarette Manufacturing Companies	Imported Leaf Tobacco, Semi-manufactured Tobacco, Cut Rag Tobacco and Reconstituted Tobacco.	<p>(a) That the tobacco must be imported by a local cigarette manufacturing company;</p> <p>(b) that the tobacco imported shall be stored in a place licensed under section 63 of the Act;</p> <p>(c) that the tobacco imported shall be used only for the local manufacture of cigarettes; and</p> <p>(d) that the local cigarette manufacturing company shall keep records, which shall be open to inspection by a senior officer of customs, showing details of all the tobacco imported and those which are used in the local manufacture of cigarettes.</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
43.	Individual.	Fermented liquor.	That the fermented liquor is manufactured by the individual in accordance with the Customs (Home-Brewing of Fermented Liquors) (Exemption) Order 2008 (G.N. No. S 194/2008).
44.	Exhibitor.	Wine not exceeding 2.25 litres per label per day, where the wine is contained in any number of bottles or other receptacles, or any combination thereof.	<p>(a) That the wine is used for the purpose of wine sampling by representatives of businesses at a wine exhibition or conference event approved by the Director-General and if the quantity imported exceeds the quantity allowed in column (3), the exhibitor shall pay duty on the excess;</p> <p>(b) that the sampling of the wine is conducted within a venue approved by the Director-General;</p> <p>(c) that the wine must not be of a category the import of which is absolutely prohibited under section 38 of the Act;</p> <p>(d) that where any of the wine in any of the bottles or other receptacles is sold, disposed of or transferred locally, or used for any purpose other than that intended in paragraph (a), the duty is payable in respect of all the wine originally contained in that bottle or other receptacle, as the case may be; and</p> <p>(e) that the exhibitor shall keep records, which shall be open for inspection by an officer of</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
			customs, showing details of all of the wine taken into the approved venue of the approved wine exhibition or conference event and the manner of its use and disposal.
45.	Importer.	Motorised bicycles.	(a) That the motorised bicycles are not to be registered as motorcycles or scooters by the Registrar of Vehicles; and  (b) subject to the production of a certificate in such form as the Director-General shall direct.
46.	Educational institutions.	Motor vehicles manufactured in Singapore for academic purposes.	(a) That the motor vehicles are not intended for use on any public road, except in a competition or for the purpose of testing;  (b) that the motor vehicles are not sold, disposed of or transferred in any manner without the approval of the Director-General; and  (c) that the excise duty is payable if the motor vehicles are used on a public road other than in a competition or for the purpose of testing; or sold, disposed of or transferred to a person not entitled to duty exemption.
47.	Importer.	Half-cuts of a motor car, each of which is cut off at points between 2 vertical planes which are both perpendicular to the longitudinal axis	(a) That both half-cuts of the motor car are imported together;

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
48.	Importer.	Importation of replacement vehicle for the direct replacement of a registered motor vehicle.	<p data-bbox="760 415 1134 506">(b) that the excise duty is payable if both half-cuts of the motor car are re-joined together; and</p> <p data-bbox="760 529 1134 620">(c) subject to the production of a certificate in such form as the Director-General shall direct.</p> <p data-bbox="760 910 1134 1001">(a) That the importer satisfies the proper officer of customs that —</p> <p data-bbox="841 1024 1134 1153">(i) the Land Transport Authority of Singapore has allowed —</p> <p data-bbox="897 1176 1134 1648">(A) the replacement vehicle to be registered in substitution of the original vehicle under rule 3F of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5); and</p> <p data-bbox="897 1671 1134 1726">(B) the certificate of entitlement for</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
			<p>the replacement vehicle to be transferred from the original vehicle to the replacement vehicle under rule 19A of the Road Traffic (Motor Vehicles, Quota System) Rules (Cap. 276, R 31); and</p> <p>(ii) the excise duty of the original vehicle has been paid;</p> <p>(b) that where the excise duty of the replacement vehicle exceeds the excise duty paid on the original vehicle, the importer shall pay excise duty on the excess;</p> <p>(c) that in the event that —</p> <p>(i) the requirements referred to in paragraph (a)(i) and (ii) have not been met; or</p> <p>(ii) the original vehicle has not been destroyed or permanently removed from Singapore as required under rule 19A(1)(e)(ii) of the Road Traffic</p>

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
No.	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i> (Motor Vehicles, Quota System) Rules, excise duty shall be levied and paid on the replacement vehicle at the value it would fetch at the time of first importation; and (d) subject to the production of a certificate in such form as the Director-General shall direct.
49.	Importer.	All goods which are — (a) imported for the sole purpose of being inspected by any proper officer of customs at one or both of the following places: (i) an export inspection station; (ii) any other place directed by any proper officer of customs; (b) removed from the customs territory upon completion of the inspection; and (c) accounted for to the satisfaction of	—

THE SCHEDULE — *continued*

(1)	(2)	(3)	(4)
<i>No.</i>	<i>Organisations or Persons Exempted.</i>	<i>Goods Exempted.</i>	<i>Conditions.</i>
		any proper officer of customs.	
			<i>[S 685/2002 wef 01/01/2003]</i>
			<i>[S 195/2008 wef 04/04/2008]</i>
			<i>[S 237/2008 wef 02/05/2008]</i>
			<i>[S 140/2009 wef 01/04/2009]</i>
			<i>[S 182/2010 wef 01/04/2010]</i>
			<i>[S 228/2010 wef 19/04/2010]</i>
			<i>[S 306/2010 wef 14/06/2010]</i>
			<i>[S 387/2011 wef 11/07/2011]</i>
			<i>[S 709/2011 wef 01/01/2012]</i>
			<i>[S 103/2012 wef 01/04/2012]</i>
			<i>[S 684/2012 wef 01/09/2012]</i>
			<i>[S 505/2020 wef 01/04/2013]</i>
			<i>[S 55/2017 wef 20/02/2017]</i>
			<i>[S 391/2018 wef 24/06/2018]</i>

PART II

PURPOSES FOR WHICH DUTY FREE ALCOHOL MAY BE USED

1. The making of any preparation, for medicinal use, described in —
  - (a) any monograph in the British Pharmacopoeia or any correlated addendum thereto;
  - (b) any monograph in the British Pharmaceutical Codex or any correlated addendum thereto; or
  - (c) the National Health Formulary or any subsequent edition thereof.
2. The making of any admixture or dilution, other than an admixture or dilution with a spirituous vehicle, or of any concentrate of a preparation for which the use of alcohol exempted from duty is approved under paragraph 1.

THE SCHEDULE — *continued*

3. The making of any preparation for medicinal use in accordance with a personal prescription signed by a registered medical practitioner, registered dentist or a veterinary surgeon.

4. The making of any other preparation which the Director-General may, in any case, in writing approve.

LEGISLATIVE HISTORY  
CUSTOMS (DUTIES) (EXEMPTION) ORDER  
(CHAPTER 70, O 5)

This Legislative History is provided for the convenience of users of the Customs (Duties) (Exemption) Order. It is not part of this Order.

**1. G. N. No. S 90/1995 — Customs (Duties) (Exemption) Order 1995**

Date of commencement : Date not available

**2. 1995 Revised Edition — Customs (Duties) (Exemption) Order**

Date of operation : 1 February 1995

**3. G. N. No. S 197/1997 — Customs Duties (Exemption) (Amendment) Order 1997**

Date of commencement : 17 April 1997

**4. G. N. No. S 354/1998 — Customs Duties (Exemption) (Amendment) Order 1998**

Date of commencement : 1 July 1998

**5. G. N. No. S 31/1999 — Customs Duties (Exemption) (Amendment) Order 1999**

Date of commencement : 1 February 1999

**6. G. N. No. S 389/2000 — Customs Duties (Exemption) (Amendment) Order 2000**

Date of commencement : 1 September 2000

**7. G. N. No. S 621/2000 — Customs Duties (Exemption) (Amendment No. 2) Order 2000**

Date of commencement : 1 January 2001

**8. G. N. No. S 280/2002 — Customs (Duties) (Exemption) (Amendment) Order 2002**

Date of commencement : 21 June 2002

**9. 2002 Revised Edition — Customs (Duties) (Exemption) Order**

Date of operation : 30 September 2002

**10. G. N. No. S 685/2002 — Customs (Duties) (Exemption) (Amendment No. 2) Order 2002**

Date of commencement : 1 January 2003

**11. G. N. No. S 195/2008 — Customs (Duties) (Exemption) (Amendment) Order 2008**

Date of commencement : 4 April 2008

**12. G. N. No. S 237/2008 — Customs (Duties) (Exemption) (Amendment No. 2) Order 2008**

Date of commencement : 2 May 2008

**13. G. N. No. S 140/2009 — Customs (Duties) (Exemption) (Amendment) Order 2009**

Date of commencement : 1 April 2009

**14. G. N. No. S 182/2010 — Customs (Duties) (Exemption) (Amendment) Order 2010**

Date of commencement : 1 April 2010

**15. G. N. No. S 228/2010 — Customs (Duties) (Exemption) (Amendment No. 2) Order 2010**

Date of commencement : 19 April 2010

**16. G. N. No. S 306/2010 — Customs (Duties) (Exemption) (Amendment No. 3) Order 2010**

Date of commencement : 14 June 2010

**17. G. N. No. S 788/2010 — Customs (Duties) (Exemption) (Amendment No. 4) Order 2010**

Date of commencement : 1 January 2011

**18. G.N. No. S 387/2011 — Customs (Duties) (Exemption) (Amendment) Order 2011**

Date of commencement : 11 July 2011

**19. G.N. No. S 709/2011 — Customs (Duties) (Exemption) (Amendment No. 2) Order 2011**

Date of commencement : 1 January 2012

**20. G.N. No. S 103/2012 — Customs (Duties) (Exemption) (Amendment) Order 2012**

Date of commencement : 1 April 2012

**21. G.N. No. S 684/2012 — Customs (Duties) (Exemption) (Amendment No. 2) Order 2012**

Date of commencement : 1 September 2012

**22. G. N. No. S 505/2020 — Customs (Duties) (Exemption) (Amendment) Order 2020**

Date of commencement : 1 April 2013

**23. G.N. No. S 55/2017 — Customs (Duties) (Exemption) (Amendment) Order 2017**

Date of commencement : 20 February 2017

**24. G.N. No. S 391/2018 — Customs (Duties) (Exemption) (Amendment) Order 2018**

Date of commencement : 24 June 2018