



Singapore (SG)

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National Guaranteeing Association

Singapore International Chamber of Commerce

Date of accession to the ATA system

01/07/1984

Field of application notified

ATA Convention

Convention on "Private road vehicles"

Convention on "Scientific equipment"

Application under national laws

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

Special conditions:

nil

Re-exportation

The goods must 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. If extension of the date of re-export is required, Carnet holders should contact Singapore Customs' Carnet Unit at customs_carnet@customs.gov.sg at least 10 working days (Monday to Friday) before the due date.

Territorial coverage

Customs territory (excluding the Free Trade Zones)

Other applications

ATA Carnets are **not** accepted for postal traffic. ATA Carnets must be produced physically for clearance at the checkpoints by carnet holder/representative.

ATA Carnets are accepted for transit.

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.

All goods imported into Singapore or re-exported out of Singapore via an ATA Carnet must be declared for Customs inspection and verification.

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

Containerised consignments will be sealed by officers at the checkpoints at the time of import for subsequent inspection by Singapore Customs. Carnet holders/local handling representatives are required to apply for Customs supervision for unstuffing on Singapore Customs' website. Carnet holders/local handling representatives should not tamper or cut the seal unless otherwise instructed by Singapore Customs.

For goods re-exported via containers, the Carnet holder/local handling representatives are to apply for Customs supervision of stuffing on Singapore Customs' website prior to the re-export.

Carnet Holders/local handling representatives can access the Weblink for Customs Supervision via our [Customs Website](#) > [E-Services](#) > [Customs Forms and Service Links](#) > Import/ Export/ Transhipment > [6. Application for Supervisions Operations](#).

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

The prevailing GST (Goods & Services Tax)/duties rates, if applicable, will be imposed on goods covered under an ATA Carnet if:

- a) A Carnet Holder does not re-export his goods before the due date for re-exportation because they have been sold or 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 Singapore Customs regarding the non-re-exportation for whatever reason.

The prevailing GST rate is based on the true commercial value as declared in the General List of the ATA Carnet forms. However, if Singapore Customs should find that the value of goods are under-declared, the value will be re-assessed 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) Failure to present the ATA Carnet documents to the checkpoints officer for endorsement/ verification upon importation into/re-exportation from Singapore of goods covered by an ATA Carnet.
- c) Failure to apply for Customs supervision for stuffing/unstuffing of containers.

d) 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:

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

For clarification of the above under re-use of ATA Carnets for subsequent visits to Singapore, Carnet Holders/local handling representatives can clarify with the Trade Document Services Department from SICC.