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No. S 667

**CUSTOMS ACT
(CHAPTER 70)**

**CUSTOMS
(DUTIES — EXEMPTION)
ORDER 2021**

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Definitions
 3. Exemption from payment of customs duty or excise duty
 4. Liability to customs duty or excise duty upon contravention of exemption conditions, etc.
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In exercise of the powers conferred by section 13(1) of the Customs Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Customs (Duties — Exemption) Order 2021 and comes into operation on 3 September 2021.

Definitions

2. In this Order, unless the context otherwise requires —

“ACRA-administered Act” means —

- (a) the Business Names Registration Act 2014 (Act 29 of 2014);
 - (b) the Companies Act (Cap. 50);
 - (c) the Limited Liability Partnerships Act (Cap. 163A);
- or

(d) the Limited Partnerships Act (Cap. 163B);

“ANZUK Force” means the Australian, New Zealand or United Kingdom force;

“ANZUK Force individual” means a member of the ANZUK Force or its civilian component;

“applicable date” means the date on which a specified person does any act mentioned in paragraph 4(1);

“applicable HCSA licence” means a licence granted or renewed under the Healthcare Services Act 2020 authorising a person to operate an emergency ambulance service or a medical transport service;

[S 1068/2021 wef 03/01/2022]

“applicable HCSA licensee” means a person who holds an applicable HCSA licence;

[S 1068/2021 wef 03/01/2022]

“authorised individual” means —

(a) in relation to Malaysia Rapid Transit System Sdn Bhd — an employee of Malaysia Rapid Transit System Sdn Bhd;

(b) in relation to a specified division of a Malaysian ministry — an employee or officer of the specified division of the Malaysian ministry; or

(c) in relation to an agency or a department of the government of Malaysia mentioned in paragraph (c) of the definition of “Malaysian entity” — an employee or officer of the agency or department;

[S 724/2025 wef 26/11/2025]

“authorised service organisation”, in relation to the ANZUK Force, means the Navy, Army and Air Force Institute (NAAFI) or any other organisation providing similar services as the NAAFI for the ANZUK Force;

“business entity” means —

- (a) an individual or a firm registered under the Business Names Registration Act 2014 as carrying on business under a business name;
- (b) a company incorporated, or a foreign company registered, under the Companies Act;
- (c) a limited liability partnership registered under the Limited Liability Partnerships Act; or
- (d) a limited partnership registered under the Limited Partnerships Act;

“civilian component” means the civilian personnel accompanying the ANZUK Force who —

- (a) are employed —
 - (i) in the service of the ANZUK Force;
 - (ii) by an authorised service organisation accompanying the ANZUK Force; or
 - (iii) by a department or an authority of the Government of Australia, New Zealand or the United Kingdom having functions relating to the ANZUK Force or to defence matters; and
- (b) are not —
 - (i) stateless persons; or
 - (ii) citizens or permanent residents of Singapore;

“CNG” means natural gas that has been compressed for use in motor vehicles;

“dependant”, in relation to an ANZUK Force individual, means an individual who is not a citizen or permanent resident of Singapore and is —

- (a) the spouse of the ANZUK Force individual;
- (b) part of the family of the ANZUK Force individual;

(c) in the custody, charge or care of the ANZUK Force individual; or

(d) wholly or mainly maintained or employed by the ANZUK Force individual;

“emergency ambulance”, “emergency ambulance service”, “medical transport” and “medical transport service” have the meanings given by the First Schedule to the Healthcare Services Act 2020;

[S 1068/2021 wef 03/01/2022]

“export inspection station” means —

(a) Pasir Panjang Export Inspection Station situated at 19 Harbour Drive, Singapore 117402;

(b) Brani Export Inspection Station situated at 71 Brani Terminal Avenue, Singapore 098326; or

(c) Tuas Export Inspection Station situated at Cargo Inspection Centre, 73 Tuas South Boulevard, Singapore 636744;

“international organisation” means an international organisation mentioned in section 2(1) of the International Organisations (Immunities and Privileges) Act 1948 except one specified in Part 2A of the Schedule;

[S 268/2023 wef 05/05/2023]

“Malaysian entity” means —

(a) Malaysia Rapid Transit System Sdn Bhd;

(b) a specified division of a Malaysian ministry; or

(c) any of the following agencies or departments of the government of Malaysia:

(i) Fire and Rescue Department of Malaysia;

(ii) Immigration Department of Malaysia;

(iii) Malaysian Armed Forces;

(iv) Malaysia Civil Defence Force;

- (v) Malaysian Maritime Enforcement Agency;
- (vi) Malaysian Quarantine and Inspection Services;
- (vii) Malaysia Border Control and Protection Agency;
- (viii) National Anti-Drugs Agency;
- (ix) Royal Malaysian Customs Department;
- (x) Royal Malaysian Navy;
- (xi) Royal Malaysia Police (Travel Control Office);

[S 724/2025 wef 26/11/2025]

“medical transport vehicle” means a motor vehicle that is —

- (a) an emergency ambulance or a medical transport registered under the Road Traffic Act 1961; or

[S 1068/2021 wef 03/01/2022]

- (b) owned by the Government, and constructed, equipped and staffed to provide medical treatment to a patient conveyed in the motor vehicle for the purposes of the Singapore Armed Forces or the Singapore Civil Defence Force;

“registered dentist” has the meaning given by section 2 of the Dental Registration Act (Cap. 76);

“registered medical practitioner” has the meaning given by section 2 of the Medical Registration Act (Cap. 174);

“registered pharmacist” has the meaning given by section 2 of the Pharmacists Registration Act (Cap. 230);

“replacement vehicle” has the meaning given by section 2(1) of the Road Traffic Act;

“road” has the meaning given by section 2(1) of the Road Traffic Act;

“RTS Link” means the Rapid Transit System Link comprising the Bukit Chagar station in Johor Bahru, Malaysia and the

Woodlands North Station in Singapore, and the light rail transit system between these stations;

[S 724/2025 wef 26/11/2025]

“specified date”, in relation to any specified goods, means —

- (a) the date on which the specified goods are imported;
or
- (b) the date on which the specified goods are removed from customs control, if later than the date mentioned in paragraph (a);

[S 1068/2021 wef 03/01/2022]

“specified division of a Malaysian ministry” means —

- (a) Ministry of Health Malaysia, Disease Control Division;
- (b) Ministry of Health Malaysia, Food Safety and Quality Programme;
- (c) Ministry of Health Malaysia, Pharmacy Enforcement Division; or
- (d) Ministry of Home Affairs, Regulatory and Enforcement Division;

[S 724/2025 wef 26/11/2025]

“specified goods”, in relation to a specified person, means the goods specified in the second column of Part 1 of the Schedule opposite the specified person;

“specified person” means a person specified in the first column of Part 1 of the Schedule;

“veterinary surgeon” has the meaning given by section 2 of the Poisons Act (Cap. 234).

Exemption from payment of customs duty or excise duty

3.—(1) A specified person is exempted from payment of customs duty or excise duty (as the case may be) on any specified goods, to the extent specified in the fourth column of Part 1 of the Schedule opposite the specified person and specified goods, provided that the specified person —

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- (a) where the specified goods are imported, removed from customs control or manufactured for a particular purpose — uses or manufactures (as the case may be) the specified goods only for that purpose until the time that the specified goods are transferred to another person as permitted under this Order;
 - (b) satisfies the conditions specified in the third column of Part 1 of the Schedule opposite the specified goods, if any; and
 - (c) if the Director-General requires, provides security in the amount specified by the Director-General.

(2) Subject to sub-paragraph (3), any document that is required to be produced under a condition specified in the third column of Part 1 of the Schedule must —

- (a) be produced to a proper officer of customs in the manner required by the Director-General; and
- (b) be in the form required by the Director-General.

(3) The Director-General may, if the Director-General considers expedient, waive the requirement to produce any document mentioned in sub-paragraph (2).

Liability to customs duty or excise duty upon contravention of exemption conditions, etc.

4.—(1) If a specified person —

- (a) contravenes any condition specified in the third column of Part 1 of the Schedule opposite the specified person;
- (b) subject to sub-paragraph (2), transfers the specified goods to another person; or
- (c) uses, removes from customs control or manufactures the specified goods for any purpose, or in any manner, that is not specified in the second column of Part 1 of the Schedule,

the specified goods become liable to customs duty or excise duty (as the case may be) in accordance with the rate and valuation (if any)

specified in the third column of Part 2 of the Schedule opposite the specified person and specified goods.

(2) Sub-paragraph (1)(b) does not apply if the specified person transfers the specified goods to another person —

- (a) who is entitled to the same exemption as the specified person in relation to those goods;
- (b) for the sole purpose of the other person —
 - (i) destroying or ensuring the proper disposal of the specified goods; or
 - (ii) exporting the specified goods; or
- (c) for any purpose, and in accordance with any requirement, specified in the third column of Part 1 of the Schedule opposite the specified person.

Revocation

5. The Customs (Duties) (Exemption) Order (O 5) is revoked.

THE SCHEDULE

Paragraphs 2, 3 and 4

PART 1

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| 1. The President | All goods for the personal or official use of the President | Written authorisation by the Aide-de-Camp to the President, specifying that the goods are for the personal or official use (as the case may be) of the President, must be produced on request of the proper officer of customs. | Customs duty or excise duty (as the case may be) payable on the specified date on the goods. |
| 2. Any of the following organisations or individuals: (a) an Embassy, a High Commis sion, a Consulate or an | All goods for the official use of the organisation or the personal use of the individual, as the case may be | Written authorisation by — (a) the Permanent Secretary, Ministry of Foreign Affairs or a public officer authorised by the Permanent Secretary; (b) where the goods are for the official use of the | Customs duty or excise duty (as the case may be), to the extent to which reciprocal treatment is accorded by the government of the country which the organisation or individual |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| <p>accredited Trade Mission in Singapore;</p> <p>(b) any person who has been accorded diplomatic and consular privileges and immunities by the Government</p> | | <p>organisation — the individual responsible for the management of the organisation in Singapore; or</p> <p>(c) where the goods are for the personal use of the individual — that individual,</p> <p>specifying that the goods are for the official use of the organisation or the personal use of the individual (as the case may be), must be produced on request of the proper officer of customs.</p> | <p>represents to representatives of the Government and its staff serving in that country.</p> |
| 3. Any international organisation | (1) All goods imported for the official use of the organisation | <p>Written authorisation by —</p> <p>(a) the Permanent Secretary, Ministry of Foreign Affairs or a public officer authorised by the Permanent Secretary; or</p> <p>(b) the individual responsible for the management of the organisation in Singapore,</p> <p>specifying that the goods are for the official use of the organisation, must be produced on request of the proper officer of customs.</p> | <p>Customs duty or excise duty (as the case may be) payable on the date on which the goods are imported.</p> |
| | (2) Petroleum, biodiesel blends or CNG removed from retail service stations in Singapore | <p>Written authorisation by the individual responsible for the management of the organisation in Singapore, specifying that the petroleum, biodiesel blends or CNG (as the case may be) is removed for the organisation, must be produced on request of the proper officer of customs.</p> | <p>Excise duty payable on the date on which the petroleum, biodiesel blends or CNG (as the case may be) is removed from the retail service station in Singapore.</p> |
| 4. Any individual (called in this item the relevant individual) who — | (1) All goods for the official use of the relevant organisation | <p>Written authorisation by the relevant individual or the individual responsible for the management of the relevant organisation in Singapore (as the case may be), specifying that the</p> | <p>Customs duty or excise duty (as the case may be) payable on the specified date on the goods.</p> |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| <p>(a) is not a citizen or permanent resident of Singapore;</p> <p>(b) has been approved by the Permanent Secretary, Ministry of Finance for the purpose of this exemption; and</p> <p>(c) is working in Singapore for the United Nations, the Colombo Plan, a foreign quasi-government organisation or a private foundation approved by the Permanent Secretary, Ministry of Finance for the purpose of this exemption (called in this item the relevant organisation)</p> | (2) One motor vehicle for the private use of the relevant individual | Written authorisation by the relevant individual, specifying that the motor vehicle is for the | Excise duty payable on the specified date |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | private use of the relevant individual, must be produced on request of the proper officer of customs. | on the motor vehicle. |
| | (3) One motor vehicle for the official use of the relevant organisation | Written authorisation by the individual responsible for the management of the relevant organisation in Singapore, specifying that the motor vehicle is for the official use of the relevant organisation, must be produced on request of the proper officer of customs. | Excise duty payable on the specified date on the motor vehicle. |
| 5. Any Commonwealth Armed Forces (called in this item the Forces) serving in Singapore | Military stores | <p>(a) the military stores (other than any that are petroleum or biodiesel blends) must be marked in the manner required by the Director-General;</p> <p>(b) a colouring substance as the Director-General may require must be added to any military stores that are petroleum or biodiesel blends and are removed from the licensed warehouse; and</p> <p>(c) written authorisation by the Commanding Officer of the unit of the Forces concerned, or an officer authorised in writing by that Commanding Officer who is not below the rank of —</p> <p style="padding-left: 40px;">(i) Lieutenant in the Navy;</p> <p style="padding-left: 40px;">(ii) Captain in the Army; or</p> <p style="padding-left: 40px;">(iii) Flight Lieutenant in the Air Force,</p> <p>specifying that the military stores are for</p> | Customs duty or excise duty (as the case may be) payable on the specified date on the military stores. |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | the Forces, must be produced on request of the proper officer of customs. | |
| 6. Any person supplying to a member of any Commonwealth Armed Forces (called in this item the Forces) serving on full pay in Singapore | (1) Tobacco donated solely for the general benefit of members of the Forces | Written authorisation by the Commanding Officer of the unit of the Forces concerned, or an officer authorised in writing by that Commanding Officer who is not below the rank of — (a) Lieutenant in the Navy; (b) Captain in the Army; or (c) Flight Lieutenant in the Air Force, specifying that the tobacco is for the person for supply to a member of the Forces mentioned in the first column, must be produced on request of the proper officer of customs. | Excise duty payable on the specified date on the tobacco. |
| | (2) Beer | (a) written authorisation by the Commanding Officer of the unit of the Forces concerned, or an officer authorised in writing by that Commanding Officer who is not below the rank of — (i) Lieutenant in the Navy; (ii) Captain in the Army; or (iii) Flight Lieutenant in the Air Force, specifying that the beer is for the person for supply to a member of the Forces mentioned in the first column, must be produced on request of the proper officer of customs; and (b) the beer must be supplied in bottles or | Customs duty and excise duty payable on the specified date on the beer. |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | other containers that are marked in the manner required by the Director-General. | |
| 7. Any person supplying to an officer or a serviceman serving in a ship of the Commonwealth Navies in full commission | (1) Intoxicating liquor (2) Tobacco | The following must be produced on request of the proper officer of customs: (a) written authorisation by the Commanding Officer or Executive Officer of the ship, who is not below the rank of Lieutenant in the Navy, specifying that the intoxicating liquor or tobacco (as the case may be) is for the person for supply to such an officer or a serviceman; (b) the specimen signature of the person; (c) proof that the intoxicating liquor or tobacco (as the case may be) has been correctly delivered on board the ship. | Customs duty or excise duty (as the case may be) payable on the specified date on the intoxicating liquor or tobacco, as the case may be. |
| 8. Any of the following individuals: (a) an ANZUK Force individual; (b) a dependant of an ANZUK Force individual | All goods imported by parcel post in the quantities that the Director-General may allow | (a) written authorisation by an officer of the ANZUK Force who is responsible for the management of, or for overseeing the logistics or welfare of, the ANZUK Force, specifying that the goods are imported for the individual, must be produced on request of the proper officer of customs; and (b) the importer of the goods must be identified to the proper officer of customs if required. | Customs duty or excise duty (as the case may be) payable on the date on which the goods are imported. |
| 9. An ANZUK Force individual who, during the | One motor vehicle | Written authorisation by an officer of the ANZUK Force who is responsible for the management | Excise duty payable on the specified date |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| individual's term of service in Singapore, has not disposed of any other motor vehicle on which excise duty has not been paid by reason of this item | | of, or for overseeing the logistics or welfare of, the ANZUK Force, specifying that the motor vehicle is for the individual, must be produced on request of the proper officer of customs. | on the motor vehicle. |
| 10. An authorised service organisation | (1) All goods for the personal use of an ANZUK Force individual or a dependant of an ANZUK Force individual, except — (a) tobacco; (b) intoxicating liquor excluding beer; and (c) petroleum, biodiesel blends and CNG | (a) written authorisation by a responsible officer of the authorised service organisation, specifying that the goods are for the personal use of the ANZUK Force individual or dependant of the ANZUK Force individual (as the case may be), must be produced on request of the proper officer of customs; and (b) every bottle or other container of beer must be marked in the manner required by the Director-General. | Customs duty or excise duty (as the case may be) payable on the specified date on the goods. |
| | (2) Any petroleum, biodiesel blends or CNG imported or removed from customs control for use solely in the official vehicles of the authorised service organisation | (a) written authorisation by a responsible officer of the authorised service organisation, specifying that the petroleum, biodiesel blends or CNG (as the case may be) is for use solely in the official vehicles of the authorised service organisation, must be produced on request of the proper officer of customs; and (b) a colouring substance as the Director-General may require must be added to the petroleum or biodiesel blends. | Excise duty payable on the specified date on the petroleum, biodiesel blends or CNG, as the case may be. |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| 11. Singapore Armed Forces (called in this item the SAF) | (1) Military stores except petroleum, biodiesel blends and CNG | <p>(a) written authorisation by —</p> <p>(i) a public officer or an SAF officer authorised by the Permanent Secretary, Ministry of Defence; or</p> <p>(ii) the Commanding Officer of the SAF unit concerned,</p> <p>specifying that the military stores are for the SAF, must be produced on request of the proper officer of customs; and</p> <p>(b) the military stores must be marked in the manner required by the Director-General.</p> | Excise duty payable on the specified date on the military stores. |
| | (2) Any condemned motor vehicle | <p>(a) a condemnation certificate signed by —</p> <p>(i) a public officer or an SAF officer authorised by the Permanent Secretary, Ministry of Defence; or</p> <p>(ii) the Commanding Officer of the SAF unit concerned,</p> <p>specifying that the condemned motor vehicle is imported for the SAF, must be produced on request of</p> | Excise duty payable on the date on which the condemned motor vehicle is imported. |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | <p>the proper officer of customs; and</p> <p>(b) before the condemned motor vehicle is transferred to another person, the proper officer of customs must, on request —</p> <p>(i) be provided with the location of the condemned motor vehicle; and</p> <p>(ii) be allowed to inspect the condemned motor vehicle.</p> | |
| 12. Any person supplying to any member of the Singapore Armed Forces (called in this item the SAF), including any volunteer member or honorary member of the SAF not in continuous training | Beer manufactured in Singapore that is supplied to any member of the SAF mentioned in the first column | <p>(a) the following must be produced on request of the proper officer of customs:</p> <p>(i) written authorisation by the Commanding Officer or Logistics Officer of the SAF unit concerned, specifying that the beer is supplied to any member of the SAF mentioned in the first column;</p> <p>(ii) the specimen signature of the person;</p> <p>(b) every bottle or other container of beer must be marked in the manner required by the Director-General; and</p> | Customs duty and excise duty payable on the date on which the beer is removed from customs control. |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | (c) the beer must be supplied — <ul style="list-style-type: none"> (i) for consumption in any mess or canteen of the SAF; or (ii) during any function organised by the SAF for consumption within the premises where the function is held. | |
| 13. The Gurkha Contingent of the Singapore Police Force (called in this item the Contingent) | Any of the following that is supplied to any member of the Contingent: <ul style="list-style-type: none"> (1) whisky; (2) beer | (a) written authorisation by the Commanding Officer of the Contingent, specifying that the whisky or beer is supplied to any member of the Contingent, must be produced on request of the proper officer of customs; (b) the whisky or beer (as the case may be) must be supplied only for consumption in connection with the celebration of the Dashera Festival by members of the Contingent; and (c) every bottle or other container of whisky or beer (as the case may be) must be marked in the manner required by the Director-General. | Customs duty or excise duty (as the case may be) payable on the specified date on the whisky or beer, as the case may be. |
| 14. Any importer | Bona fide trade sample that is re-imported after being temporarily exported for the sole purpose of soliciting trade | (a) the following must be registered with the Director-General: <ul style="list-style-type: none"> (i) the export of the trade sample, at | Customs duty or excise duty (as the case may be) payable on the date on which the trade sample is re-imported. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | <p>the time of export;</p> <p>(ii) the re-import of the trade sample, at the time of re-import;</p> <p>(b) the importer must satisfy the proper officer of customs that the trade sample that is re-imported is the same as the trade sample that had been temporarily exported;</p> <p>(c) the trade sample must not have undergone any processing or manipulation outside Singapore after it was exported; and</p> <p>(d) the trade sample must be re-imported within 3 months, or any longer period that the Director-General may approve, starting on the date the trade sample is exported.</p> | |
| 15. The lessee of any Malayan Railway restaurant car | All goods for consumption or use by passengers on the train | The goods must be imported in the restaurant car. | Customs duty or excise duty (as the case may be) payable on the date on which the goods are imported. |
| 16. Any of the following organisations: | Any of the following for use for any instructional, official or research and development purposes of the organisation: | Written authorisation by any of the following persons, specifying that the goods are for the instructional, official or research and development purposes of the organisation, must be produced on request of the proper officer of customs: | Excise duty payable on the specified date on the goods. |
| (a) an educational and research establishment; | (1) ethyl alcohol in the quantity allowed by the Director-General; | | |
| (b) a Government department; | (2) petroleum, biodiesel blends or CNG in the quantity allowed by the Director-General | (a) in the case of an educational and research establishment or a Government department — the head of that establishment or | |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| <p>(c) a statutory body;</p> <p>(d) a company with research and development facilities</p> | | <p>department, as the case may be;</p> <p>(b) in the case of a statutory body — the chairperson or chief executive;</p> <p>(c) in the case of a company with research and development facilities — the head of, or any other person in a position of authority in, that company as the Director-General may allow.</p> | |
| 17. Any registered pharmacist | <p>Ethyl alcohol in the quantity allowed by the Director-General —</p> <p>(1) for use for any medical or scientific purpose, or any purpose in Part 3 of this Schedule;</p> <p>(2) for supply to any of the following persons for use for any purpose mentioned in sub-paragraph (1):</p> <p>(a) another registered pharmacist;</p> <p>(b) a registered medical practitioner;</p> <p>(c) a registered dentist;</p> <p>(d) a veterinary surgeon;</p> | | Excise duty payable on the date on which the ethyl alcohol is imported. |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | (e) a person in charge of a hospital; or | | |
| | (3) for making any preparation for use, or supply to another person, for a medical or scientific purpose | | |
| 18. Any of the following persons: | Ethyl alcohol obtained from a registered pharmacist in accordance with item 17 — | | Excise duty payable on the date on which the ethyl alcohol is imported. |
| (a) a registered medical practitioner; | (1) for use for any medical or scientific purpose or any purpose in Part 3 of this Schedule; or | | |
| (b) a registered dentist; | (2) for making any preparation for use, or supply to another person, for a medical or scientific purpose | | |
| (c) a veterinary surgeon; | | | |
| (d) a person in charge of a hospital | | | |
| 19. Any person licensed under section 51(1) or 63(1) of the Act that is a petroleum or biodiesel blend company (called in this item the company) | Petroleum or biodiesel blend used for testing purposes in the quantities allowed by the Director-General | (a) the petroleum or biodiesel blend (as the case may be) must be removed only to a laboratory approved by the Director-General for testing purposes; | Excise duty payable on the date on which the petroleum or biodiesel blend (as the case may be) is removed from customs control. |
| | | (b) the company must keep records of any information that the Director-General may require relating to the petroleum or biodiesel blends (as the case may be) which — | |
| | | (i) have been used for testing purposes; or | |
| | | (ii) not having been used for testing purposes, | |

 THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | <p>have been destroyed,</p> <p>including (where sub-paragraph (ii) applies) information relating to the manner of destruction; and</p> <p>(c) the company must allow any senior officer of customs to inspect the records mentioned in paragraph (b).</p> | |
| 20. Any person licensed under section 51(1) or 63(1) of the Act that is a petroleum or biodiesel blend company (called in this item the company) | Petroleum or biodiesel blend used for blending, mixing, upgrading, downgrading, varying and similar operations (called in this item the relevant operations), but excluding any product resulting from the relevant operations | <p>(a) the petroleum or biodiesel blend (as the case may be) must be used for the relevant operations only at the licensed warehouse relating to the relevant operations;</p> <p>(b) the company must keep records of all information that the Director-General may require relating to —</p> <p>(i) all petroleum or biodiesel blends (as the case may be) which have been used for any relevant operations; and</p> <p>(ii) the final product resulting from those relevant operations; and</p> <p>(c) the company must allow any senior officer of customs to inspect the records mentioned in paragraph (b).</p> | Excise duty payable on the date on which the petroleum or biodiesel blend (as the case may be) is used. |
| 21. Any person in charge of any motor | Petroleum, biodiesel blends or CNG (called in this item fuel) in | The quantity of fuel in the fuel supply tank of the conveyance | Excise duty payable on the date on which |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| vessel, motor vehicle, railway locomotive or self-propelled railcar (called in this item the conveyance) | the fuel supply tank of the conveyance used for the purpose of propelling the conveyance | must not exceed the capacity of the fuel supply tank normally fitted to the model of the conveyance by the manufacturer. | the conveyance is imported. |
| 22. Any person licensed under section 63(1) of the Act that is a brewery | Beer used for testing purposes in the quantity allowed by the Director-General | <p>(a) the beer must be used only in the laboratory of the premises of the brewery specified in the licence;</p> <p>(b) any beer which is not used for testing purposes immediately before the first day of each month must be destroyed in accordance with the directions of any officer of customs;</p> <p>(c) the person must keep records of all information that the Director-General may require relating to any beer which —</p> <p style="padding-left: 40px;">(i) has been used for testing purposes; or</p> <p style="padding-left: 40px;">(ii) not having been used for testing purposes, has been destroyed,</p> <p style="padding-left: 40px;">including (where sub-paragraph (ii) applies) information relating to the manner of destruction; and</p> <p>(d) the person must allow any senior officer of customs —</p> <p style="padding-left: 40px;">(i) to observe the destruction of any beer mentioned in</p> | Customs duty and excise duty payable on the date on which the beer is used. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| 23. Any person licensed under section 63(1) of the Act that is a distillery | (1) Any intoxicating liquor used for testing purposes in the quantity allowed by the Director-General | <p>paragraph (b); and</p> <p>(ii) to inspect the records mentioned in paragraph (c).</p> <p>(a) the intoxicating liquor must be used only in the premises of the distillery specified in the licence;</p> <p>(b) any intoxicating liquor which is not used for testing purposes immediately before the first day of each month must be destroyed in accordance with the directions of any officer of customs;</p> <p>(c) the person must keep records of all information that the Director-General may require relating to all intoxicating liquor which —</p> <p>(i) has been used for testing purposes; or</p> <p>(ii) not having been used for testing purposes, has been destroyed,</p> <p>including (where sub-paragraph (ii) applies) information relating to the manner of destruction; and</p> <p>(d) the person must allow any senior officer of customs —</p> <p>(i) to observe the destruction</p> | Excise duty payable on the date on which the intoxicating liquor is used. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | <p>of any intoxicating liquor mentioned in paragraph (b); and</p> <p>(ii) to inspect the records mentioned in paragraph (c).</p> | |
| | (2) Non-standard ethyl alcohol imported for redistillation, in the quantity allowed by the Director-General | <p>(a) the non-standard ethyl alcohol must not be transferred to another person in its original state; and</p> <p>(b) the entire quantity of the non-standard ethyl alcohol imported must be redistilled without the addition of any other material or substance, except water for the purpose of dilution.</p> | Excise duty payable on the date on which the non-standard ethyl alcohol is used for redistillation. |
| 23A. Any person licensed under section 63(1) of the Act to manufacture intoxicating liquor (called in this item the manufacturer) | Any intoxicating liquor (called in this item the raw material) used in the manufacture of any other intoxicating liquor (called in this item the final product), whether the final product is the same or a different type of intoxicating liquor as the raw material | <p>(a) the raw material must be used only in a licensed warehouse;</p> <p>(b) the manufacturer must keep records of all information that the Director-General may require relating to —</p> <p>(i) all raw materials used to manufacture the final product; and</p> <p>(ii) the final product manufactured using any raw materials; and</p> <p>(c) the manufacturer must allow any senior officer of customs to inspect</p> | Customs duty or excise duty (as the case may be) payable on the date on which the raw material is used. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | the records mentioned in paragraph (b). | |
| 24. Any individual mentioned in paragraph 2 of the Customs (Home-Brewing of Fermented Liquors) (Exemption) Order (O 9) (called in this item the applicable Order) | Any liquor manufactured in accordance with, and in the quantity permitted under, the applicable Order | | Customs duty or excise duty (as the case may be) payable on the date on which the liquor is manufactured. |
| 25. Any organisation or individual (called in this item the exhibitor) participating in a wine exhibition or conference event approved by the Director-General (called in this item the approved event) | Wine (other than wine the import of which is absolutely prohibited under section 38 of the Act) for the purpose of sampling by representatives of any business at the approved event that — <ul style="list-style-type: none"> (1) does not exceed 2.25 litres per label per day of the approved event; and (2) is contained in one or more bottles or other containers | <ul style="list-style-type: none"> (a) the sampling of the wine must be conducted within a venue approved by the Director-General (called in this item the approved venue); (b) the exhibitor must keep records of all information that the Director-General may require relating to all wine taken into the approved venue and used for sampling; and (c) the exhibitor must allow any senior officer of customs to inspect the records mentioned in paragraph (b). | Excise duty payable on the specified date on the wine. |
| 26. Any bona fide traveller, other than a traveller who — <ul style="list-style-type: none"> (1) is below 18 years of age; (2) is arriving from Malaysia; or (3) has spent less than 48 hours outside Singapore immediately | Wine, spirits or beer (collectively called in this item liquor) of the following quantities for personal consumption (including any liquor purchased from a duty-free shop licensed under the Act, but excluding any liquor the import of which is absolutely prohibited under section 38 of the Act): <ul style="list-style-type: none"> (1) wine and spirits not exceeding one litre each; (2) wine and beer not exceeding one litre each; | | Customs duty or excise duty (as the case may be) payable on the date on which the liquor is imported. |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| before arrival in Singapore | (3) spirits and beer not exceeding one litre each; | | |
| | (4) wine only not exceeding 2 litres; | | |
| | (5) spirits only not exceeding one litre; | | |
| | (6) beer only not exceeding 2 litres | | |
| 27. Any bona fide crew member of any aircraft or ship, other than a crew member who has spent less than 48 hours outside Singapore immediately before arrival in Singapore | Wine, spirits or beer (collectively called in this item liquor) of the following quantities for personal consumption, excluding any liquor the import of which is absolutely prohibited under section 38 of the Act: | | Customs duty or excise duty (as the case may be) payable on the date on which the liquor is imported. |
| | (1) spirits not exceeding one quarter of a litre and wine not exceeding one litre; | | |
| | (2) spirits not exceeding one quarter of a litre and beer not exceeding one litre; | | |
| | (3) spirits only not exceeding one quarter of a litre; | | |
| | (4) wine only not exceeding one litre; | | |
| | (5) beer only not exceeding one litre | | |
| 28. Any person licensed under section 63(1) of the Act to manufacture cigarettes (called in this item the manufacturer) | Cigarettes used for testing purposes in the quantity allowed by the Director-General | (a) the cigarettes must be used only in the laboratory of the manufacturer's factory specified in the licence for that factory; | Excise duty payable on the date on which the cigarettes are used. |
| | | (b) any cigarette which is not used for testing purposes immediately before the first day of each month must be destroyed in accordance with the directions of any officer of customs; | |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | <p>(c) the manufacturer must keep records of all information that the Director-General may require relating to all cigarettes which —</p> <p>(i) have been used for testing purposes; or</p> <p>(ii) not having been used for testing purposes, have been destroyed,</p> <p>including (where sub-paragraph (ii) applies) information relating to the manner of destruction; and</p> <p>(d) the manufacturer must allow any senior officer of customs —</p> <p>(i) to observe the destruction of any cigarettes mentioned in paragraph (b); and</p> <p>(ii) to inspect the records mentioned in paragraph (c).</p> | |
| 29. Any person licensed under section 63(1) of the Act to manufacture cigarettes (called in this item the manufacturer) | Imported leaf tobacco, semi-manufactured tobacco, cut rag tobacco and reconstituted tobacco (called in this item the applicable tobacco) used for the manufacture of cigarettes in Singapore | <p>(a) the applicable tobacco must be stored only in a licensed warehouse;</p> <p>(b) the manufacturer must keep records of all information that the Director-General may require relating to the applicable tobacco; and</p> <p>(c) the manufacturer must allow any senior officer</p> | Excise duty payable on the date on which the applicable tobacco is used. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | of customs to inspect the records mentioned in paragraph (b). | |
| 30. Singapore foreign service official returning from a posting in an overseas mission | One used motor vehicle | <p>(a) the motor vehicle must be re-exported within 6 months, or any longer period that the Director-General may approve, starting on the date the motor vehicle is imported;</p> <p>(b) the following must be registered with the Director-General:</p> <p>(i) the import of the motor vehicle, at the time it was imported;</p> <p>(ii) the re-export of the motor vehicle, at the time it was re-exported; and</p> <p>(c) the official must satisfy the proper officer of customs that the motor vehicle that is re-exported is the same as the motor vehicle that had been imported.</p> | Excise duty payable on the date on which the motor vehicle is imported. |
| 31. Any driver of any motor vehicle | Any motor vehicle that is temporarily imported for private use | <p>(a) the motor vehicle is used exclusively by the driver;</p> <p>(b) the driver intends that the motor vehicle is to be re-exported from Singapore as soon as possible;</p> <p>(c) the following must be registered with the Director-General:</p> <p>(i) the import of the motor vehicle, at</p> | Excise duty payable on the date on which the motor vehicle is imported. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | <p>the time it was imported;</p> <p>(ii) the re-export of the motor vehicle, at the time it was re-exported; and</p> <p>(d) the driver must satisfy the proper officer of customs that the motor vehicle that is re-exported is the same as the motor vehicle that had been temporarily imported.</p> | |
| 32. Any owner of a motor vehicle | Any motor vehicle that is re-imported after being temporarily exported for repairs | <p>(a) the motor vehicle must be re-imported within 3 months, or any longer period that the Director-General may approve, starting on the date the motor vehicle is exported;</p> <p>(b) the following must be registered with the Director-General:</p> <p>(i) the export of the motor vehicle, at the time it was exported;</p> <p>(ii) the re-import of the motor vehicle, at the time it was re-imported;</p> <p>(c) the importer must satisfy the proper officer of customs that the motor vehicle that is re-imported is the same as the motor vehicle that had been temporarily exported;</p> | <p>Excise duty payable on the date on which the motor vehicle is re-imported on —</p> <p>(a) the remaining original parts of the motor vehicle; and</p> <p>(b) any new part which is added during the repairs to the motor vehicle, if the repairs are carried out for no charge under a warranty or guarantee agreement.</p> |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| 33. Any owner of a motor vehicle | (1) Any motor vehicle (other than a motor vehicle that was exported for repair) that is re-imported, and which has been registered in Singapore prior to the imposition of duty | <p>(d) the owner must satisfy the senior officer of customs, at the time the motor vehicle is re-imported, that the person is the registered owner of the motor vehicle; and</p> <p>(e) the owner must produce the following documents issued by the repairer:</p> <p>(i) a document setting out the details and values of any new parts which have been added to or used in the motor vehicle;</p> <p>(ii) a document stating the cost of the repairs carried out or that the repairs have been carried out for no charge under a warranty or guarantee agreement.</p> <p>(a) the owner must satisfy the senior officer of customs, at the time the motor vehicle is re-imported, that the person is the registered owner of the motor vehicle; and</p> <p>(b) the motor vehicle must not have undergone any repair or modification outside Singapore after it had been exported.</p> | Excise duty payable on the date on which the motor vehicle is re-imported. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | (2) Any motor vehicle (other than a motor vehicle that was exported for repair) that is re-imported, which has been registered in Singapore previously and on which duty has been paid | (a) the owner must satisfy the senior officer of customs, at the time the motor vehicle is re-imported, that — (i) the person is the registered owner of the motor vehicle; and (ii) the duty payable on the motor vehicle has been paid; and (b) the motor vehicle must not have undergone any repair or modification outside Singapore after it had been exported. | Excise duty payable on the date on which the motor vehicle was first imported. |
| | (3) Any motor vehicle (other than a motor vehicle that was exported for repair) that is re-imported, which has not been registered in Singapore previously and on which duty has been paid | (a) the owner must satisfy the senior officer of customs, at the time the motor vehicle is re-imported, that — (i) the person is the owner of the motor vehicle; and (ii) the duty payable on the motor vehicle has been paid; and (b) the motor vehicle must not have undergone any repair or modification outside Singapore after it had been exported. | Excise duty payable on the date on which the motor vehicle was first imported. |
| 34. Any importer | (1) Any motor vehicle temporarily imported for repairs and subsequently re-exported | (a) the motor vehicle must be re-exported within 6 months, or any longer period that the Director-General may approve, starting on the | Excise duty payable on the date on which the motor vehicle is imported. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | <p>date the motor vehicle is imported;</p> <p>(b) the following must be registered with the Director-General:</p> <p>(i) the import of the motor vehicle, at the time it was imported;</p> <p>(ii) the re-export of the motor vehicle, at the time it was re-exported; and</p> <p>(c) the importer must satisfy the proper officer of customs that, despite any changes to the motor vehicle due to the repairs, the motor vehicle that is re-exported is substantially the same as the motor vehicle which had been imported.</p> | |
| | (2) Spare parts imported to be added to or for use in any motor vehicle mentioned in paragraph (1) | <p>(a) any spare parts imported that are not added to or used in the motor vehicle must be re-exported within 6 months, or any longer period that the Director-General may approve, starting on the date the spare parts are imported; and</p> <p>(b) the following must be registered with the Director-General:</p> <p>(i) the import of the spare parts, at the time they were imported;</p> | Excise duty payable on the date on which the spare parts are imported. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | (ii) the re-export of the spare parts, at the time they were re-exported. | |
| 35. Any importer | Any motor vehicle that is imported for the purposes of demonstration, training or permanent display by the importer | The motor vehicle must not be used on any road. | Excise duty payable on the date on which the motor vehicle is imported. |
| 36. Any individual who is not a citizen or permanent resident of Singapore | One motor vehicle temporarily imported and subsequently re-exported | (a) the motor vehicle must be re-exported within 6 months, or any longer period that the Director-General may approve, starting on the date on which the motor vehicle is imported; (b) the following must be registered with the Director-General: (i) the import of the motor vehicle, at the time it was imported; (ii) the re-export of the motor vehicle, at the time it was re-exported; and (c) the individual must satisfy the proper officer of customs that the motor vehicle that is re-exported is the same as the motor vehicle that had been temporarily imported. | Excise duty payable on the date on which the motor vehicle is imported. |
| 37. Any importer | (1) Any motor vehicle temporarily imported under an ATA Carnet (called in this item a Carnet) for display or use at an exhibition, a | (a) the importer must produce a Carnet issued by an overseas organisation recognised by the Director-General in | Excise duty payable on the date on which the motor vehicle is imported. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | show or a fair or any other event approved by the Director-General, and subsequently re-exported | accordance with any international convention, agreement or arrangement to which the Singapore Government is a contracting party; and (b) the importer must re-export the motor vehicle within the validity period of the Carnet. | |
| | (2) Any motor vehicle temporarily imported under an inward permit for display or use at an exhibition, a show or fair or other event approved by the Director-General, and subsequently re-exported | (a) the motor vehicle must be re-exported within 6 months, or any longer period that the Director-General may approve, starting on the date the motor vehicle is imported; (b) the following must be registered with the Director-General: (i) the import of the motor vehicle, at the time it was imported; (ii) the export of the motor vehicle, at the time it was re-exported; and (c) the importer must satisfy the proper officer of customs that the motor vehicle that is re-exported is the same as the motor vehicle that had been temporarily imported. | Excise duty payable on the date on which the motor vehicle is imported. |
| 38. Any importer | Any racing motor car or racing motorcycle (called in this item the racing vehicle) that is not for use on any road | | Excise duty payable on the date on which the racing vehicle is imported. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| 39. Any importer | Any vintage motor vehicle that is a pre-1940 model | Either of the following conditions is satisfied: <ul style="list-style-type: none"> (a) the importer is exempted from paying the additional registration fee for the vintage motor vehicle by the Registrar of Vehicles; (b) the vintage motor vehicle is not registered for use on any road. | Excise duty payable on the date on which the vintage motor vehicle is imported. |
| 40. Any person other than an individual (called in this item the applicable person) who is — <ul style="list-style-type: none"> (a) exempted from paying the additional registration fee for any motor vehicle by the Registrar of Vehicles; or (b) approved to receive a grant in respect of the additional registration fee for any motor vehicle under a scheme administered by the Ministry of Health or the Ministry of Social | Any motor vehicle specified in the exemption or grant mentioned in the first column (called in this item the applicable vehicle), for use for the official activities of the applicable person | <ul style="list-style-type: none"> (a) the applicable vehicle must be registered in the name of the applicable person; and (b) the applicable person must maintain — <ul style="list-style-type: none"> (i) the exemption mentioned in paragraph (a) of the first column granted to the applicable person, including by complying with all requirements or conditions imposed by the Registrar of Vehicles in relation to the exemption; or (ii) the grant mentioned in paragraph (b) of the first column granted to the applicable person, including by | Excise duty payable on the specified date on the applicable vehicle. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| and Family Develop ment | | complying with all requirements or conditions imposed by the Ministry of Health or the Ministry of Social and Family Development (as the case may be) in relation to the grant. | |
| 41. Any applicable HCSA licensee | (1) Any medical transport vehicle for use for the official activities of the applicable HCSA licensee (2) Any motor vehicle to be retrofitted as a medical transport vehicle mentioned in paragraph (1) (called in this item the relevant vehicle) | (a) the medical transport vehicle or relevant vehicle (as the case may be) must be registered in the name of the applicable HCSA licensee; (b) a relevant vehicle must not be used pending its retrofitting as a medical transport vehicle; and (c) the medical transport vehicle or relevant vehicle (as the case may be) must be specified as a licensed conveyance in the applicable HCSA licence held by the applicable HCSA licensee within 6 months, or any longer period that the Director-General may approve, starting on the specified date. | Excise duty payable on the specified date on the medical transport vehicle or relevant vehicle, as the case may be. |
| 42. Singapore Civil Defence Force (called in this item the SCDF) | Any medical transport vehicle for use for the official activities of the SCDF | (a) the medical transport vehicle must be registered in the name of the SCDF; and (b) written authorisation by — (i) a public officer or an SCDF officer | Excise duty payable on the specified date on the medical transport vehicle. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | <p>authorised by the Permanent Secretary, Ministry of Home Affairs; or</p> <p>(ii) the Commanding Officer of the SCDF unit concerned,</p> <p>specifying that the medical transport vehicle is for the SCDF, must be produced on request of the proper officer of customs.</p> | |
| <p>43. Any disabled individual who —</p> <p>(a) is exempted from paying the additional registration fee for any motor vehicle (called in this item the applicable motor vehicle)</p> <p>—</p> <p>(i) b y th e R e gi st ra r of V e</p> | One applicable motor vehicle | <p>The disabled individual must maintain the exemption mentioned in paragraph (a) of the first column granted to the disabled individual, including by complying with any requirements or conditions imposed by —</p> <p>(a) the Registrar of Vehicles, in relation to the exemption mentioned in paragraph (a)(i) of the first column; or</p> <p>(b) SGENable Ltd., in relation to the exemption granted under the scheme mentioned in paragraph (a)(ii) of the first column.</p> | Excise duty payable on the specified date on the applicable motor vehicle. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| hi cl e s; or (ii) u n d er a sc h e m e a d m in is te re d b y S G E n a bl e L t d. ; a n d | | | |
| (b) has not purchased another applicable motor vehicle before a period of at least 6 years, or any shorter period than the | | | |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| Director-General may approve, has elapsed since the purchase of the earlier applicable motor vehicle owned by the individual | | | |
| 44. Any educational institution | Any motor vehicle that — (a) is manufactured in Singapore for academic purposes; and (b) is not intended for use, except in a competition or for the purpose of testing, on any road | | Excise duty payable on the date on which the motor vehicle is manufactured. |
| 45. Any 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 of the motor car, where — (a) one vertical plane contains the rear-most point of each front wheel arch of the motor car; and (b) the other vertical plane contains the front-most point of each rear wheel arch of the motor car | (a) both half-cuts of the motor car must be imported together; and (b) the half-cuts of the motor car must not be re-joined together after import. | Excise duty payable on the date on which the motor car is imported. |
| 46. Any importer | A replacement vehicle which is imported for the direct replacement of a registered motor vehicle (called in this item the original vehicle), and on which excise duty has been paid | (a) the importer must satisfy the proper officer of customs that the Registrar of Vehicles — (i) has registered the replacement | Excise duty paid for the original vehicle. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | <p>vehicle 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>(ii) has approved the transfer of the certificate of entitlement issued for the original vehicle to register the replacement vehicle under rule 19A of the Road Traffic (Motor Vehicles, Quota System) Rules (Cap. 276, R 31); and</p> <p>(b) the original vehicle must have been destroyed or permanently removed from Singapore in accordance with rule 34 of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules.</p> | |
| 47. Any business entity — | Any hearse | <p>(a) the hearse must be registered in the name of the business entity; and</p> <p>(b) the hearse must be registered under the</p> | Excise duty payable on the specified date on the hearse. |
| (a) carrying on the business of | | | |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| <p>providing funeral or undertaking services; and</p> <p>(b) which is incorporated or registered under an ACRA-administered Act with “Funeral and Related Activities” as its principal activity or one of its principal activities</p> | <p>Any motor vehicle that is imported for the purposes of conducting research and development or trials</p> | <p>Road Traffic Act as a goods vehicle.</p> <p>The importer must satisfy an officer of customs that any of the following applies:</p> <p>(a) a special purpose licence for purposes of research and development has been issued for the motor vehicle under section 28A of the Road Traffic Act;</p> <p>(b) the registration of the motor vehicle under the Road Traffic Act has been waived under rule 3A(a)(ii)(B) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;</p> <p>(c) authorisation for purposes of a trial under rule 7(1)(a)(i) of the Road Traffic (Autonomous Motor Vehicles) Rules 2017 (G.N. No. S 464/2017) has been granted for</p> | <p>Excise duty payable on the date on which the motor vehicle is imported.</p> |
| 48. Any importer | | | |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | <p>the use of the motor vehicle;</p> <p>(d) the importer is exempted under section 142 of the Road Traffic Act from any provision of that Act or the rules made under that Act in relation to the registration and use of the motor vehicle.</p> | |
| 48A. Any person licensed under section 63(1) of the Act to manufacture motor vehicles (called in this item the manufacturer) | Any motor vehicle part fitted to a motor vehicle manufactured by the manufacturer | <p>(a) the motor vehicle part must be fitted to the motor vehicle only in a licensed warehouse;</p> <p>(b) the manufacturer must keep records of all information that the Director-General may require relating to —</p> <p>(i) all motor vehicle parts fitted to the motor vehicle; and</p> <p>(ii) the motor vehicle to which the motor vehicle parts are fitted; and</p> <p>(c) the manufacturer must allow any senior officer of customs to inspect the records mentioned in paragraph (b).</p> | Excise duty payable on the date on which the motor vehicle part is fitted to the motor vehicle. |
| 49. Any importer | <p>All goods which are —</p> <p>(a) imported for the sole purpose of being inspected by any proper officer of customs at one or both of the following places:</p> <p>(i) an export inspection station;</p> | | Customs duty or excise duty (as the case may be) payable on the date on which the goods are imported. |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | (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 any proper officer of customs | | |
| 50. Any importer | All goods which — | | Customs duty or excise duty (as the case may be) payable on the date on which the goods are imported. |
| | (a) are imported and warehoused or deposited in any one or more of the following places: | | |
| | (i) a Government warehouse; | | |
| | (ii) an export inspection station; | | |
| | (iii) a customs office or customs station so designated under the Customs (Offices and Stations) Regulations (Rg 7); | | |
| | (iv) any other place approved by the Director-General in writing under section 52 (1) of the Act; | | |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | <p>(b) while so warehoused or deposited, are not dealt with or used except as allowed by the Director-General;</p> <p>(c) are removed from the customs territory at the end of the period of warehousing or deposit; and</p> <p>(d) are accounted for to the satisfaction of any proper officer of customs</p> | | |
| 51. Any importer who intends for any motor vehicle to undergo an inspection in accordance with rule 4(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (called in this item the applicable inspection) | Any motor vehicle that is temporarily imported for the purpose of undergoing the applicable inspection | <p>(a) except as permitted under the Road Traffic Act, the motor vehicle must not be used on any road;</p> <p>(b) the motor vehicle must be removed from the customs territory within 6 months, or any longer period that the Director-General may approve, starting on the date the motor vehicle is imported;</p> <p>(c) the following must be registered with the Director-General:</p> <p>(i) the import of the motor vehicle, at the time it was imported;</p> <p>(ii) the removal of the motor vehicle from the customs territory, at the time of removal;</p> <p>(d) the importer must satisfy the proper officer of customs that the motor vehicle that is removed from the</p> | Excise duty payable on the date on which the motor vehicle is imported. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | | <p>customs territory is the same as the motor vehicle that had been temporarily imported; and</p> <p>(e) either of the following documents must be produced on the request of the proper officer of customs:</p> <p>(i) a document stating that the motor vehicle is to undergo the applicable inspection at the time and place specified in the document;</p> <p>(ii) a document stating that the motor vehicle had undergone the applicable inspection at the time and place specified in the document.</p> | |
| 52. Any person licensed under section 63(1) of the Act | <p>All goods which —</p> <p>(a) are manufactured under and in accordance with the provisions of the licence and warehoused or deposited in any one or more of the following places:</p> <p>(i) a licensed warehouse;</p> <p>(ii) a Govern</p> | | Customs duty or excise duty (as the case may be) payable on the date on which the goods are removed from customs control. |

THE SCHEDULE — *continued*

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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | <ul style="list-style-type: none"> ment warehouse; (iii) an export inspection station; (iv) a customs office or customs station so designated under the Customs (Offices and Stations) Regulations; (v) any other place approved by the Director-General in writing under section 52 (1) of the Act; | | |
| | (b) while so warehoused or deposited, are not dealt with or used except as allowed by the Director-General; | | |
| | (c) are removed from the customs territory at the end of the period of warehousing or deposit; and | | |
| | (d) are accounted for to the satisfaction of any proper officer of customs | | |
| 53. A Malaysian entity | All goods for the official use of an authorised individual of a Malaysian entity at any of the following areas in the Woodlands North Station of the RTS Link: | Written authorisation issued by the individual responsible for the management of the Malaysian entity specifying that the goods are for the official use of any of its authorised individuals to carry out his or her duties in the Woodlands North Station (including the Customs, Immigration and | Customs duty or excise duty (as the case may be) payable on the date on which the goods are imported. |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> | <i>Fourth column</i> |
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| <i>Person for whom goods are imported or removed from customs control, or who uses or manufactures goods</i> | <i>Goods exempted</i> | <i>Conditions of exemption</i> | <i>Amount of exemption</i> |
| | (a) Malaysia's customs, immigration and quarantine facility; | Quarantine facilities located within the station), must be produced on request of the proper officer of customs. | |
| | (b) the departure train platform; | | |
| | (c) the designated path for a person to move between the areas mentioned in paragraphs (a) and (b); | | |
| | (d) the designated control room for the closed-circuit television cameras or other electronic visual monitoring devices that are installed in the Woodlands North Station; | | |
| | (e) the designated office premises of any Malaysian entity; | | |
| | (f) the designated area for use as a place of custody of a person to be handed over by the authorised individual to an immigration officer appointed under the Immigration Act 1959; | | |
| | (g) the designated path to escort a person to the place of custody mentioned in paragraph (f). | | |

[S 724/2025 wef 26/11/2025]

[S 268/2023 wef 05/05/2023]

[S 1068/2021 wef 03/01/2022]

THE SCHEDULE — *continued*

PART 2

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> |
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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| 1. The President | All goods for the personal or official use of the President | Customs duty or excise duty (as the case may be) at the rate in force, and on the value of the goods, on the applicable date. |
| 2. Any of the following organisations or individuals: (a) an Embassy, a High Commission, a Consulate or an accredited Trade Mission in Singapore; (b) any person who has been accorded diplomatic and consular privileges and immunities by the Singapore Government | All goods for the official use of the organisation or the personal use of the individual, as the case may be | Customs duty or excise duty (as the case may be) at the rate in force, and on the value of the goods, on the applicable date, less any customs duty or excise duty paid on the goods at the time the goods were imported or removed from customs control, as the case may be. |
| 3. Any international organisation | (1) All goods imported for the official use of the organisation (2) Petroleum, biodiesel blends or CNG removed from retail service stations in Singapore | Customs duty or excise duty (as the case may be) at the rate in force, and on the value of the goods, on the applicable date. Excise duty at the rate in force on the applicable date. |
| 4. Any individual (called in this item the relevant individual) who — (a) is not a citizen or permanent resident of Singapore; | (1) All goods for the official use of the relevant organisation | Customs duty or excise duty (as the case may be) at the rate in force on the applicable date. |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> |
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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| (b) has been approved by the Permanent Secretary, Ministry of Finance for the purpose of this exemption; and | (2) One motor vehicle for the private use of the relevant individual | Excise duty at the rate in force, and on the value of the motor vehicle, on the applicable date. |
| (c) is working in Singapore for the United Nations, the Colombo Plan, a foreign quasi-government organisation or a private foundation approved by the Permanent Secretary, Ministry of Finance for the purpose of this exemption (called in this item the relevant organisation) | (3) One motor vehicle for the official use of the relevant organisation | Excise duty at the rate in force, and on the value of the motor vehicle, on the applicable date. |
| 5. Any Commonwealth Armed Forces serving in Singapore | Military stores | Customs duty or excise duty (as the case may be) at the rate in force, and on the value of the military stores, on the applicable date. |
| 6. Any person supplying to a member of any Commonwealth Armed Forces (called in this item the Forces) serving on full pay in Singapore | (1) Tobacco donated solely for the general benefit of members of the Forces | Excise duty at the rate in force on the applicable date. |
| | (2) Beer | Customs duty and excise duty at the respective rates in force on the applicable date. |
| 7. Any person supplying to an officer or a serviceman serving in a ship of the Commonwealth Navies in full commission | (1) Intoxicating liquor | Customs duty or excise duty (as the case may be) at the rate in force on the applicable date. |
| | (2) Tobacco | |
| 8. Any of the following individuals: | All goods imported by parcel post in the quantities that the Director-General may allow | Customs duty or excise duty (as the case may be) at the rate in force on the applicable date. |
| (a) an ANZUK Force individual; | | |
| (b) a dependant of an ANZUK Force individual | | |
| 9. An ANZUK Force individual who, during the individual's term of service in Singapore, has not | One motor vehicle | Excise duty at the rate in |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> |
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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| disposed of any other motor vehicle on which excise duty has not been paid by reason of item 9 of Part 1 of this Schedule | | force, and on the value of the motor vehicle, on the applicable date. |
| 10. An authorised service organisation | <p>(1) All goods for the personal use of an ANZUK Force individual or a dependant of an ANZUK Force individual, except —</p> <p>(a) tobacco;</p> <p>(b) intoxicating liquor excluding beer; and</p> <p>(c) petroleum, biodiesel blends and CNG</p> | Customs duty or excise duty (as the case may be) at the rate in force, and on the value of the goods, on the applicable date. |
| | <p>(2) Any petroleum, biodiesel blends or CNG imported or removed from customs control for use solely in the official vehicles of the authorised service organisation</p> | Excise duty at the rate in force on the applicable date. |
| 11. Singapore Armed Forces | <p>(1) Military stores except petroleum, biodiesel blends and CNG</p> <p>(2) Any condemned motor vehicle</p> | <p>Excise duty at the rate in force, and on the value of the military stores, on the applicable date.</p> <p>Excise duty at the rate in force, and on the value of the condemned motor vehicle, on the applicable date.</p> |
| 12. Any person supplying to any member of the Singapore Armed Forces (called in this item the SAF), including any volunteer member or honorary member of the SAF not in continuous training | Beer manufactured in Singapore that is supplied to any member of the SAF mentioned in the first column | Customs duty and excise duty at the respective rates |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> |
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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| | | in force on the applicable date. |
| 13. The Gurkha Contingent of the Singapore Police Force (called in this item the Contingent) | Any of the following that is supplied to any member of the Contingent: <ol style="list-style-type: none"> (1) whisky; (2) beer | Customs duty or excise duty (as the case may be) at the rate in force on the applicable date. |
| 14. Any importer | Bona fide trade sample that is re-imported after being temporarily exported for the sole purpose of soliciting trade | Customs duty or excise duty (as the case may be) at the rate in force on the applicable date. |
| 15. The lessee of any Malayan Railway restaurant car | All goods for consumption or use by passengers on the train | Customs duty or excise duty (as the case may be) at the rate in force on the applicable date. |
| 16. Any of the following organisations: <ol style="list-style-type: none"> (a) an educational and research establishment; (b) a Government department; (c) a statutory body; (d) a company with research and development facilities | Any of the following for use for any instructional, official or research and development purposes of the organisation: <ol style="list-style-type: none"> (1) ethyl alcohol in the quantity allowed by the Director-General; (2) petroleum, biodiesel blends or CNG in the quantity allowed by the Director-General | Excise duty at the rate in force on the applicable date. |
| 17. Any registered pharmacist | Ethyl alcohol in the quantity allowed by the Director-General — <ol style="list-style-type: none"> (1) for use for any medical or scientific purpose, or any purpose in Part 3 of this Schedule; (2) for supply to any of the following persons for use for any purpose mentioned in sub-paragraph (1): <ol style="list-style-type: none"> (a) another registered pharmacist; | Excise duty at the rate in force on the applicable date. |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| | <ul style="list-style-type: none"> (b) a registered medical practitioner; (c) a registered dentist; (d) a veterinary surgeon; (e) a person in charge of a hospital; or | |
| | (3) for making any preparation for use, or supply to another person, for a medical or scientific purpose | |
| 18. Any of the following persons: <ul style="list-style-type: none"> (a) a registered medical practitioner; (b) a registered dentist; (c) a veterinary surgeon; (d) a person in charge of a hospital | <p>Ethyl alcohol obtained from a registered pharmacist in accordance with item 17 —</p> <ul style="list-style-type: none"> (1) for use for any medical or scientific purpose or any purpose in Part 3 of this Schedule; or (2) for making any preparation for use, or supply to another person, for a medical or scientific purpose | Excise duty at the rate in force on the applicable date. |
| 19. Any person licensed under section 51(1) or 63(1) of the Act that is a petroleum or biodiesel blend company | Petroleum or biodiesel blend used for testing purposes in the quantities allowed by the Director-General | Excise duty at the rate in force on the applicable date. |
| 20. Any person licensed under section 51(1) or 63(1) of the Act that is a petroleum or biodiesel blend company | Petroleum or biodiesel blend used for blending, mixing, upgrading, downgrading, varying and similar operations (called in this item the relevant operations), but excluding any product resulting from the relevant operations | Excise duty at the rate in force on the applicable date. |
| 21. Any person in charge of any motor vessel, motor vehicle, railway locomotive or self-propelled railcar (called in this item the conveyance) | Petroleum, biodiesel blends or CNG (called in this item fuel) in the fuel supply tank of the conveyance used for the purpose of propelling the conveyance | Excise duty at the rate in force on the applicable date on the quantity of fuel in the fuel supply tank of the conveyance. |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> |
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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| 22. Any person licensed under section 63(1) of the Act that is a brewery | Beer used for testing purposes in the quantity allowed by the Director-General | Customs duty and excise duty at the respective rates in force on the applicable date. |
| 23. Any person licensed under section 63(1) of the Act that is a distillery | (1) Any intoxicating liquor used for testing purposes in the quantity allowed by the Director-General | Excise duty at the rate in force on the applicable date. |
| | (2) Non-standard ethyl alcohol imported for redistillation, in the quantity allowed by the Director-General | Excise duty at the rate in force on the applicable date. |
| 23A. Any person licensed under section 63(1) of the Act to manufacture intoxicating liquor | Any intoxicating liquor (called in this item the raw material) used in the manufacture of any other intoxicating liquor (called in this item the final product), whether the final product is the same or a different type of intoxicating liquor as the raw material | Customs duty or excise duty (as the case may be) at the rate in force on the applicable date. |
| 24. Any individual mentioned in paragraph 2 of the Customs (Home-Brewing of Fermented Liquors) (Exemption) Order (called in this item the applicable Order) | Any liquor manufactured in accordance with, and in the quantity permitted under, the applicable Order | Customs duty or excise duty (as the case may be) at the rate in force on the applicable date. |
| 25. Any organisation or individual participating in a wine exhibition or conference event approved by the Director-General (called in this item the approved event) | Wine (other than wine the import of which is absolutely prohibited under section 38 of the Act) for the purpose of sampling by representatives of any business at the approved event that — | Excise duty at the rate in force on the applicable date. |
| | (1) does not exceed 2.25 litres per label per day of the approved event; and | |
| | (2) is contained in one or more bottles or other containers | |
| 26. Any bona fide traveller, other than a traveller who — | Wine, spirits or beer (collectively called in this item liquor) of the following quantities for personal consumption (including any liquor purchased from a duty-free shop licensed under the Act, but | Customs duty or excise duty (as the case may be) at the rate in force on |
| (1) is below 18 years of age; | | |
| (2) is arriving from Malaysia; or | | |

THE SCHEDULE — *continued*

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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| (3) has spent less than 48 hours outside Singapore immediately before arrival in Singapore | <p>excluding any liquor the import of which is absolutely prohibited under section 38 of the Act):</p> <ol style="list-style-type: none"> (1) wine and spirits not exceeding one litre each; (2) wine and beer not exceeding one litre each; (3) spirits and beer not exceeding one litre each; (4) wine only not exceeding 2 litres; (5) spirits only not exceeding one litre; (6) beer only not exceeding 2 litres | the applicable date. |
| 27. Any bona fide crew member of any aircraft or ship, other than a crew member who has spent less than 48 hours outside Singapore immediately before arrival in Singapore | <p>Wine, spirits or beer (collectively called in this item liquor) of the following quantities for personal consumption, excluding any liquor the import of which is absolutely prohibited under section 38 of the Act:</p> <ol style="list-style-type: none"> (1) spirits not exceeding one quarter of a litre and wine not exceeding one litre; (2) spirits not exceeding one quarter of a litre and beer not exceeding one litre; (3) spirits only not exceeding one quarter of a litre; (4) wine only not exceeding one litre; (5) beer only not exceeding one litre | Customs duty or excise duty (as the case may be) at the rate in force on the applicable date. |
| 28. Any person licensed under section 63(1) of the Act to manufacture cigarettes | Cigarettes used for testing purposes in the quantity allowed by the Director-General | Excise duty at the rate in force on the applicable date. |
| 29. Any person licensed under section 63(1) of the Act to manufacture cigarettes | Imported leaf tobacco, semi-manufactured tobacco, cut rag tobacco and reconstituted tobacco used for the manufacture of cigarettes in Singapore | Excise duty at the rate in force on the applicable date. |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> |
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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| 30. Singapore foreign service official returning from a posting in an overseas mission | One used motor vehicle | Excise duty at the rate, and on the value of the motor vehicle, that would have applied if not for the exemption under item 30 of Part 1 of this Schedule. |
| 31. Any driver of any motor vehicle | Any motor vehicle that is temporarily imported for private use | Excise duty at the rate, and on the value of the motor vehicle, that would have applied if not for the exemption under item 31 of Part 1 of this Schedule. |
| 32. Any owner of a motor vehicle | Any motor vehicle that is re-imported after being temporarily exported for repairs | Excise duty at the rate in force, and on the value of the motor vehicle, on the applicable date. |
| 33. Any owner of a motor vehicle | (1) Any motor vehicle (other than a motor vehicle that was exported for repair) that is re-imported, and which has been registered in Singapore prior to the imposition of duty | Excise duty at the rate in force, and on the value of the motor vehicle, on the applicable date. |
| | (2) Any motor vehicle (other than a motor vehicle that was exported for repair) that is re-imported, which has been registered in Singapore previously and on which duty has been paid | Excise duty at the rate in force, and on the value of the motor vehicle, on the applicable date. |
| | (3) Any motor vehicle (other than a motor vehicle that was exported for repair) that is re-imported, which has not been registered in Singapore | Excise duty at the rate in force, and on the value of the motor vehicle, |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> |
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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| | previously and on which duty has been paid | on the applicable date. |
| 34. Any importer | (1) Any motor vehicle temporarily imported for repairs and subsequently re-exported | Excise duty at the rate in force, and on the value of the motor vehicle, on the applicable date. |
| | (2) Spare parts imported to be added to or for use in any motor vehicle mentioned in paragraph (1) | Excise duty at the rate in force, and on the value of the spare parts, on the applicable date. |
| 35. Any importer | Any motor vehicle that is imported for the purposes of demonstration, training or permanent display by the importer | Excise duty at the rate in force, and on the value of the motor vehicle, on the applicable date. |
| 36. Any individual who is not a citizen or permanent resident of Singapore | One motor vehicle temporarily imported and subsequently re-exported | Excise duty at the rate, and on the value of the motor vehicle, that would have applied if not for the exemption under item 36 of Part 1 of this Schedule. |
| 37. Any importer | (1) Any motor vehicle temporarily imported under an ATA Carnet for display or use at an exhibition, a show or a fair or any other event approved by the Director-General, and subsequently re-exported | Excise duty at the rate, and on the value of the motor vehicle, that would have applied if not for the exemption under item 37 of Part 1 of this Schedule. |
| | (2) Any motor vehicle temporarily imported under an inward permit for display or use at an exhibition, a show or a | Excise duty at the rate, and on the value of the motor vehicle, that would have |

THE SCHEDULE — *continued*

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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| | fair or other event approved by the Director-General, and subsequently re-exported | applied if not for the exemption under item 37 of Part 1 of this Schedule. |
| 38. Any importer | Any racing motor car or racing motorcycle (called in this item the racing vehicle) that is not for use on any road | Excise duty at the rate in force, and on the value of the racing vehicle, on the applicable date. |
| 39. Any importer | Any vintage motor vehicle that is a pre-1940 model | Excise duty at the rate in force, and on the value of the vintage motor vehicle, on the applicable date. |
| 40. Any person other than an individual (called in this item the applicable person) who is — | Any motor vehicle specified in the exemption or grant mentioned in the first column (called in this item the applicable vehicle), for use for the official activities of the applicable person | Excise duty at the rate in force, and on the value of the applicable vehicle, on the applicable date. |
| (a) exempted from paying the additional registration fee for any motor vehicle by the Registrar of Vehicles; or | | |
| (b) approved to receive a grant in respect of the additional registration fee for any motor vehicle under a scheme administered by the Ministry of Health or the Ministry of Social and Family Development | | |
| 41. Any applicable HCSA licensee | (1) Any medical transport vehicle for use for the official activities of the applicable HCSA licensee (2) Any motor vehicle to be retrofitted as a medical transport vehicle mentioned in paragraph (1) (called in this item the relevant vehicle) | Excise duty at the rate in force, and on the value of the medical transport vehicle or relevant vehicle (as the case may be), on the applicable date. |
| 42. Singapore Civil Defence Force (called in this item the SCDF) | Any medical transport vehicle for use for the official activities of the SCDF | Excise duty at the rate in force, and on the value of the medical transport |

THE SCHEDULE — *continued*

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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| <p>43. Any disabled individual who —</p> <p>(a) is exempted from paying the additional registration fee for any motor vehicle (called in this item the applicable motor vehicle) —</p> <p>(i) by the Registrar of Vehicles; or</p> <p>(ii) under a scheme administered by SGENable Ltd.; and</p> <p>(b) has not purchased another applicable motor vehicle before a period of at least 6 years, or any shorter period that the Director-General may approve, has elapsed since the purchase of the earlier applicable motor vehicle owned by the individual</p> | One applicable motor vehicle | <p>vehicle, on the applicable date.</p> <p>Excise duty at the rate in force, and on the value of the applicable motor vehicle, on the applicable date.</p> |
| 44. Any educational institution | <p>Any motor vehicle that —</p> <p>(a) is manufactured in Singapore for academic purposes; and</p> <p>(b) is not intended for use, except in a competition or for the purpose of testing, on any road</p> | <p>Excise duty at the rate in force, and on the value of the motor vehicle, on the applicable date.</p> |
| 45. Any importer | <p>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 of the motor car, where —</p> <p>(a) one vertical plane contains the rear-most point of each front wheel arch of the motor car; and</p> <p>(b) the other vertical plane contains the front-most point of each rear wheel arch of the motor car</p> | <p>Excise duty at the rate in force, and on the value of the motor car, on the applicable date.</p> |
| 46. Any importer | A replacement vehicle which is imported for the direct replacement | Excise duty at the rate, and on |

THE SCHEDULE — *continued*

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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| | of a registered motor vehicle, and on which excise duty has been paid | the value of the replacement vehicle, that would have applied if not for the exemption under item 46 of Part 1 of this Schedule, less the excise duty paid for the replacement vehicle. |
| 47. Any business entity — | Any hearse | Excise duty at the rate in force, and on the value of the hearse, on the applicable date. |
| (a) carrying on the business of providing funeral or undertaking services; and | | |
| (b) which is incorporated or registered under an ACRA-administered Act with “Funeral and Related Activities” as its principal activity or one of its principal activities | | |
| 48. Any importer | Any motor vehicle that is imported for the purposes of conducting research and development or trials | Excise duty at the rate in force, and on the value of the motor vehicle, on the applicable date. |
| 48A. Any person licensed under section 63(1) of the Act to manufacture motor vehicles (called in this item the manufacturer) | Any motor vehicle part fitted to a motor vehicle manufactured by the manufacturer | Excise duty at the rate in force, and on the value of the motor vehicle part, on the applicable date. |
| 49. Any importer | All goods which are — | Customs duty or excise duty (as the case may be) at the rate in force, and on the value of the goods, on the applicable date. |
| | (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; | |

THE SCHEDULE — *continued*

| <i>First column</i> | <i>Second column</i> | <i>Third column</i> |
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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| 50. Any importer | <p>All goods which —</p> <p>(a) are imported and warehoused or deposited in any one or more of the following places:</p> <p>(i) a Government warehouse;</p> <p>(ii) an export inspection station;</p> <p>(iii) a customs office or customs station so designated under the Customs (Offices and Stations) Regulations;</p> <p>(iv) any other place approved by the Director-General in writing under section 52(1) of the Act;</p> <p>(b) while so warehoused or deposited, are not dealt with or used except as allowed by the Director-General;</p> <p>(c) are removed from the customs territory at the</p> | <p>Customs duty or excise duty (as the case may be) at the rate in force, and on the value of the goods, on the applicable date.</p> |

 THE SCHEDULE — *continued*

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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| | end of the period of warehousing or deposit; and (d) are accounted for to the satisfaction of any proper officer of customs | |
| 51. Any importer who intends for any motor vehicle to undergo an inspection in accordance with rule 4(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (called in this item the applicable inspection) | Any motor vehicle that is temporarily imported for the purpose of undergoing the applicable inspection | Excise duty at the rate in force, and on the value of the motor vehicle, that would have applied if not for the exemption under item 51 of Part 1 of this Schedule. |
| 52. Any person licensed under section 63(1) of the Act | All goods which — (a) are manufactured under and in accordance with the provisions of the licence and warehoused or deposited in any one or more of the following places: (i) a Government warehouse; (ii) an export inspection station; (iii) a customs office or customs station so designated under the Customs (Offices and Stations) Regulations; (iv) any other place approved by the Director-General in writing under section 52(1) of the Act; | Customs duty or excise duty (as the case may be) at the rate in force, and on the value of the goods, on the applicable date. |

THE SCHEDULE — *continued*

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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |
| 53. A Malaysian entity | <p>(b) while so warehoused or deposited, are not dealt with or used except as allowed by the Director-General;</p> <p>(c) are removed from the customs territory at the end of the period of warehousing or deposit; and</p> <p>(d) are accounted for to the satisfaction of any proper officer of customs</p> <p>All goods for the official use of an authorised individual of a Malaysian entity at any of the following areas in the Woodlands North Station of the RTS Link:</p> <p>(a) Malaysia's customs, immigration and quarantine facility;</p> <p>(b) the departure train platform;</p> <p>(c) the designated path for a person to move between the areas mentioned in paragraphs (a) and (b);</p> <p>(d) the designated control room for the closed-circuit television cameras or other electronic visual monitoring devices that are installed in the Woodlands North Station;</p> <p>(e) the designated office premises of any Malaysian entity;</p> <p>(f) the designated area for use as a place of custody of a person to be handed over by the authorised individual to an immigration officer appointed under the Immigration Act 1959;</p> | <p>Customs duty or excise duty (as the case may be) at the rate in force, and on the value of the goods, on the applicable date.</p> |

 THE SCHEDULE — *continued*

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| <i>Specified person</i> | <i>Specified goods</i> | <i>Liability of specified goods to customs duty or excise duty</i> |

(g) the designated path to escort a person to the place of custody mentioned in paragraph (f).

[S 724/2025 wef 26/11/2025]

[S 268/2023 wef 05/05/2023]

[S 1068/2021 wef 03/01/2022]

PART 2A

EXCLUDED INTERNATIONAL ORGANISATIONS

1. International Tribunal for the Law of the Sea
2. Organisation for Economic Cooperation and Development
[S 5/2025 wef 06/01/2025]
[S 268/2023 wef 05/05/2023]

PART 3

PURPOSES FOR WHICH DUTY-FREE ETHYL 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 to the Pharmacopoeia;
 - (b) any monograph in the British Pharmaceutical Codex or any correlated addendum to the Codex; or
 - (c) the National Health Formulary or any subsequent edition of the Formulary.
2. The making of any admixture or dilution, other than —
 - (a) an admixture or dilution with a spirituous vehicle; or
 - (b) any concentration of a preparation mentioned in paragraph 1.
3. The making of any preparation for medicinal use in accordance with a prescription signed by a registered medical practitioner, registered dentist or veterinary surgeon.

THE SCHEDULE — *continued*

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

Made on 27 August 2021.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

[Customs 0104/66/V14; MOF R017.002.0001.V6;
AG/LEGIS/SL/70/2015/4 Vol. 12]

(To be presented to Parliament under section 143(2) of the Customs Act).