

Types of Permit Applications

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INP (APS)

Declaration Type “Approved Premises/Schemes” (APS)

- **Bonding of Goods into a Licensed Warehouse**

A licensed warehouse is used for storage of dutiable goods specified in the licence. Non-dutiable goods are not to be declared in the same inward permit application. For bonding of dutiable goods in a licensed warehouse, lot numbers and product codes (e.g. Motor Vehicle Product Codes) must be declared. The permit application must be submitted by the licensee or the licensee’s authorised agent.

- **Bonding of Goods into a Bonded Warehouse or ZG Warehouse**

A bonded warehouse or ZG warehouse is used for storage of non-dutiable goods pending re-export or pending release into Customs Territory for local consumption. Dutiable goods must not be declared in the same permit. The permit application must be submitted by the licensee or the licensee’s authorised agent.

(Note: A list of service licensed and ZG warehouses for storage of imported dutiable liquor/tobacco and goods subject to GST is available on Singapore Customs’ homepage at <http://www.customs.gov.sg>)

- **Bonding of petroleum products or chemicals from an approved berth to a licensed warehouse or ZG warehouse**

The valid license numbers of the licensed warehouse or ZG warehouse must be declared in the Place of Receipt field.

- **Import by traders registered under the various IRAS Schemes Major Exporter Scheme (MES), Approved Contract Manufacturer and Trader Scheme (ACMT), Import GST Deferment Scheme (IGDS) or Approved Import GST Suspension Scheme (AISS), Approved Refiner and Consolidator Scheme (ARCS)**

To submit a permit application under IRAS scheme, the importer must be registered with IRAS. The declaring agent must also be registered with IRAS as an authorised agent of the trader.

The “Place of Receipt” field must be filled with “ME”, “IGDS”, “AISS”, “ARCS” in accordance to the various IRAS Scheme.

INP (BKT)

Declaration Type “Blanket” (BKT)

This declaration type is used where the permit is to cover several imports within one calendar month. Only pre-approved companies importing certain types of goods (e.g. import of water/gas via pipeline) are allowed to take up such permit applications.

INP (DES)

Declaration Type “Destruction” (DES)

- **Importation of Goods for Destruction/Recycling**

This declaration type is only applicable where there is no scrap value for the goods imported into Singapore for destruction or recycling, or the cost paid by the importer for the destruction/recycling exceeds the scrap value. Importers are required to declare "DUMP" in the "Place of Receipt" field.

For destruction/ recycling of controlled goods, prior approval from the Competent Authority (CA) has to be obtained. Therefore, for destruction / recycling of such goods, trader should submit the permit application to Customs only after they have obtained approval from the relevant CA for destruction/ recycling.

Prior to the permit application, the importer has to make arrangements with National Environment Agency (NEA) for the date, time and venue of destruction / recycling, and indicate these details along with the approval letter reference from NEA in the "Trader's Remarks" field in the permit application. A copy of the disposal certificate has to be returned to Permits Compliance Unit of Customs within 4 working days of the goods' clearance.

The destruction / recycling of dutiable goods is to be escorted and supervised by Customs unless this requirement is waived. Customs supervision/escort will not be required for destruction / recycling of non-dutiable goods.

INP (GTR)

Declaration Type “GST Relief and/or Duty Exemption (GTR)”

GST relief is granted to a person or organisation listed in the Goods and Services Tax (Imports Relief) Order or the International Arrangements Relief Notification. Duty exemption is granted under the Customs (Duties) (Exemption) Order.

This declaration type is to be submitted if the permit application is for both GST relief and/or duty exemption on dutiable goods. The approved permit is a GST Relief and Duty Exemption Certificate.

This declaration type also covers GST relief to entitled person / organisation for non-dutiable goods under the legislation.

- **Exemption on Goods Imported by Foreign Diplomatic Missions and Accredited Trade Missions**

High Commissions, Consulates, Embassies and accredited Trade Missions in Singapore, as well as individuals who have been accorded diplomatic and consular privileges and immunities may be granted duty exemption and/or GST relief on the goods meant for their official or personal use. The items declared may be dutiable, non-dutiable or a combination of both dutiable and non-dutiable goods.

The place of receipt code is “EM”.

- **Exemption on Goods imported by International Organisations**

International Organisations (IO) and some IO personnel accorded similar privileges may be eligible for duty exemption and/or GST relief on the goods meant for their official or personal use.

The place of receipt code is “INTORG”

- **Exemption for Return of Locally-Registered Motor Vehicles**

Locally-registered dutiable motor vehicles that were previously temporarily exported may be granted duty exemption and GST relief upon return to Singapore.

The place of receipt code is “VEHSG”.

- **GST Relief for Controlled Trade Samples ≤ \$400**

Controlled trade samples (excluding intoxicating liquors and tobacco) of a total value not exceeding S\$400 are eligible for GST relief. The importer is required to seek approval from the relevant Competent Authority prior to the importation of the goods.

The place of receipt code is “TRADESP”.

- **GST Relief for Controlled Imports by Air ≤ \$400**

Controlled goods (excluding intoxicating liquors and tobacco) of a total value not exceeding S\$400 which are imported by air are eligible for GST relief. The importer is required to seek approval from the relevant Competent Authority prior to the importation of the goods.

The place of receipt code is "RELIEF".

- **GST Relief on used personal and household effects**

GST relief is granted on used personal and household effects imported by persons transferring residence to Singapore. The items must be used and owned by the person for not less than 3 months, and imported within 6 months of the owner's first arrival in Singapore

A declaring agent or freight forwarder can, on behalf of the owner, submit an application for GST relief on such used household articles and personal effects through an online "Declaration of Facts" (DOF) form, available at <https://www.ntp.gov.sg> (under Government Services > Import Personal Effects).

Upon receiving approval of the DOF application, a PE Reference Number will be issued to the applicant. This number is to be declared in the CA Licence Number field in his TradeNet application for a INP (GTR) permit, which would serve as a Customs GST relief Certificate once approved. The INP (GTR) permit application must be made within 5 working days of the Declaration of Facts (DOF) approval.

INP (REX)

Declaration Type “Re-export” (REX)

- **Import for re-export of non-dutiable goods and dutiable motor vehicles**

Traders are only required to submit 1 permit application for the import and immediate re-export of a whole shipment of goods (excluding goods subject to export control by any CA) via approved entry and exit points, whether or not involving inter-gateway movements.

Both the inward and outward transport details must be filled in the same permit application for the consignment. The “Place of Storage” field should not be filled for such cases. If the outward details (e.g. vessel name/flight number, departure date) are not known at the point of permit application, or if the inward shipment is to be split into two or more separate shipments for re-exportation, then separate permits should be taken up to account for the inward and outward movement of the goods, i.e. In-Non-Payment (Storage in Free Trade Zone (FTZ)) permit followed by an Out (Direct) permit.

For example: If a consignment of garments is imported from the US by sea (e.g. Keppel FTZ) and is to be re-exported by sea via another FTZ (e.g. Jurong FTZ), then the location information should be filled as follows:

- Place of Release = KZ
- Place of Receipt = JZ

- **Import for re-export of dutiable liquor and tobacco products**

For the immediate re-exportation of imported dutiable liquor and tobacco products via the same or second Free Trade Zone. If the importer intends to split a shipment comprising liquor or tobacco products into two or more shipments, break bulking must be done within the first FTZ (subject to the port operator’s approval), and separate INP (REX) permits must be taken up for each re-export shipments. The remaining shipments that are pending confirmation of outward details or removal to a licensed warehouse / excise factory are allowed to be temporarily stored in the FTZ for up to 30 days (refer to Customs Circular No. 46/99).

- **Movement of Imported [Sea Stores](#) for Uplift onto Vessels**

The declared goods may be dutiable or non-dutiable or a combination of the two types. For supply of dutiable ship stores removed from a FTZ to a vessel, the CPC code field is to be declared with “SEASTORE”. Additional information must be declared on the receiving vessel such as “next port”, “final port”, “number of crew” (in the Processing Code 1 field), “voyage duration” (in the Processing Code 2 field). For ship spares/parts imported for the purpose of ship-building or repair, an In-Payment (GST) permit shall be taken up to account for the importation and GST payment.

INP (SFZ)

Declaration Type “Storage in FTZ” (SFZ)

- **Storage of Goods in the same FTZ**

Except for dutiable liquor and tobacco products, goods imported from a foreign territory may be imported into Singapore and temporarily stored in the FTZ, pending release for local consumption or re-export to foreign countries.

For example: If a consignment of garments is imported from the US by sea (e.g. Keppel FTZ) before it is being re-exported by sea via the same FTZ, then the location information should be filled as follows:

- Place of Release = KZ
- Place of Receipt = KZ

- **Storage of Goods in the second FTZ (with inter-gateway movement)**

This declaration type also covers the import of goods for storage in the second FTZ, pending release for local consumption or re-export to foreign countries.

For example: If a consignment of garments is imported from Penang by road (e.g. Tuas Checkpoint) and brought into Keppel Distripark for storage before it is being re-exported by sea via the Keppel FTZ, then the location information should be filled as follows:

- Place of Release = THQ
- Place of Receipt = KZ

INP (SHO)

Declaration Type “Shut Out” (SHO)

The following scenarios are covered under this declaration type:

- **Returning of Shut-out Cargoes from a Free Trade Zone to Licensed/ZG Warehouse**

The Outward Permit number must be declared in the Previous Permit Number field, and the inward transport information is not required to be declared. Lot number and the relevant product codes must also be declared for re-bonding of dutiable goods into a licensed warehouse.

- **Returning of Local Shut-out Non-Dutiable Cargoes from a Free Trade Zone to Local Warehouse**

This includes non-dutiable cargoes which are shut-out by vessel and to be returned to local warehouse after 24 hours from entry of goods into FTZ. No permit is required if non-dutiable shut-out cargo is removed from FTZ within 24 hours from entry of goods into FTZ.

The following supporting documents are required to be produced to the Checkpoint officers for verification:

- a) a letter from the exporter or his agent explaining the reasons for taking delivery of the shut-out goods;
- b) delivery note, invoice and other supporting documents.

(Note: This declaration type is not applicable for the clearance of local goods previously moved into the FTZ for storage. For local cargoes moved into the FTZ for storage, the cargoes will be subject to the payment of GST on re-entering Customs Territory. For more information on the procedures for re-importing shut-out cargoes, please refer to Circular No. 07/2016).

INP (TCE, TCI, TCO, TCR, TCS)

Declaration Type “Temporary Consignment” (TCE, TCS, TCR, TCO)

The [Temporary Import Scheme \(TIS\)](#) is administered by Customs to facilitate the temporary import of goods (excluding dutiable liquors and tobacco) up to a maximum of 6 months for approved purposes. The qualifying purposes and corresponding declaration type are as follows:

- a) TCE: goods temporarily imported for display or use at exhibitions, fairs or other similar events
- b) TCS: goods temporarily imported for display or use at exhibitions, fairs or other similar events involving the sale or auction of goods
- c) TCR: goods temporarily imported for repair, modification or treatment
- d) TCO: goods temporarily imported for other approved purposes, e.g. musical instruments for stage performance, scientific equipment for carrying out maintenance/calibration/repair work, technically sophisticated goods for demonstration, racing car.

The End Date of Exhibition Period/Temporary Import Period must be indicated in the permit application for the temporary importation of goods.

The temporary import period allowed under TIS varies, depending on the declaration type. In general, goods imported under TIS are required to be re-exported within 6 months from the date of importation. However, for declaration types TCE & TCS, the goods must be re-exported within 21 days from the end-date of exhibition.

A banker's guarantee / security is required to be furnished to cover the potential duty/GST amount on these temporarily imported goods.

Declaring agents are advised to submit all relevant supporting documents to Customs before taking up the permit application via TradeNet so that Customs may assess the eligibility of the goods/purpose under TIS and advise on the relevant permit application to be submitted thereafter. Declaring agents are also advised to submit their request to import goods under TIS in advance in order to cater sufficient time for Customs to assess the request.

Declaration Type “Temporary Export/Re-imported Goods” (TCI)

These declarations cover the re-importation of goods previously exported under an Out (Temporary Consignment – TCI) permit. For goods temporarily exported as trade samples or for repair purposes, these goods are required to be re-imported within 3 months from the date of exportation.

IPT (BKT)

Declaration Type “Blanket” (BKT)

This declaration type is used to account for the duty and/or GST payable for several imports within one calendar month. This declaration type for consolidated payment can only be taken up by pre-approved companies importing certain types of goods. . Applicable scenarios for this declaration type include:

- (i) Multiple releases of locally manufactured goods (e.g. beer, stout) from excise warehouse;
- (ii) Payment of GST for imports of water and other imports previously covered under an In-Non-Payment (BKT) permit for approved companies.

IPT (DNG)

Declaration Type “Duty & GST” (DNG)

This declaration type is to account for the payment of duty and GST. The declaration type allows a mixture of dutiable and non-dutiable goods to be declared with at least one dutiable item declared. Applicable scenarios for this declaration type include:

- (i) direct import of both dutiable and non-dutiable goods;
- (ii) release of dutiable goods stored in licensed warehouse;
- (iii) payment of duty and GST on dutiable goods previously imported under the temporary import scheme;
- (iv) short payment of duty and GST. The place of receipt code is “SPNOSTK” or “SPSTK”;
- (v) recovery of duty and GST. The place of receipt code is “RCNOSTK”.

IPT (DUT)

Declaration Type “Duty” (DUT)

This declaration type is to cover payment of duty for dutiable goods only. Applicable scenarios for this declaration type include:

- (i) transfer of locally registered duty-exempted motor vehicle from an entitled person to a non-entitled person. The place of release code is “EXEMPT” and the place of receipt code is “O”;
- (ii) payment of duty on locally manufactured dutiable goods without supply;
- (iii) dutiable goods with duty short paid only. The place of receipt code is “SPNOSTK” or “SPSTK”;
- (iv) recovery of duty. The place of receipt code is “RCNOSTK”.

IPT (GST)

Declaration Type “GST” (Including duty exemption) (GST)

This declaration type is to account for the payment of GST only. Applicable scenarios for this declaration type include:

- i) payment of GST for non-dutiable goods;
- ii) payment of GST for dutiable goods for which duty is exempted. For example, [ethyl alcohol](#) for research purposes, ethyl alcohol under industrial exemption, [off-road vehicle](#), etc. The place of receipt code is “ETHYL”, “IEFXXX”, “VEHRAC”, etc.

[Note: Duty exemption is granted to a person or organisation listed in the Customs (Duties) (Exemption) Order. For cases where the goods are granted duty exemption without GST relief, GST will still be payable. Claimant information must be indicated in the IPT (GST) permit application; the approved permit would be a Duty Exemption/ GST Payment permit.]

- **Exemption on Ethyl Alcohol**

Duty exemption is granted on ethyl alcohol imported for medical or research and development use. GST remains payable. The place of receipt code is “ETHYL”.

- **Industrial Exemption**

Duty exemption is granted on dutiable raw materials imported for industrial use. GST remains payable. The place of receipt code is the IEF code as issued to authorised companies.

- iii) dutiable goods with GST short paid only. The place of receipt code is “SPNOSTK” or “SPSTK”)

OUT (APS)

Declaration Type “Approved Premises/Schemes” (APS)

- **Movement of dutiable goods from a Licensed Warehouse to an FTZ or foreign territory for export.**

The permit application must be submitted by the licensee or the licensee’s authorised agent. The place of release code should be a valid licence number of a licensed warehouse, and the place of receipt code should correspond to an FTZ or an approved exit point. Liquors and tobacco are not permitted for storage in an FTZ.

- **Movement of non-dutiable goods from a Zero-GST Warehouse to an FTZ or foreign territory for export**

The permit application must be submitted by the licensee or the licensee’s authorised agent. The place of release code should be a valid licence number of a Zero-GST Warehouse, and the place of receipt code should correspond to an FTZ or an approved exit point.

- **Export of petroleum products from a Licensed Warehouse/ Zero-GST Warehouse**

The permit application must be submitted by the licensee or the licensee’s authorised agent for export of dutiable petroleum products from a petroleum licensed warehouse (LWP or RP) or non-dutiable petroleum or chemicals from a Zero-GST warehouse. This also includes supply of petroleum products to vessels as ship stores.

- **Supply of Goods as [Sea Stores](#)**

The export permit accounts for the uplift of goods from a licensed warehouse/Zero-GST warehouse to an ocean-going vessel as sea stores.

The place of release code shall be the valid licence number issued for the licensed warehouse or ZG Warehouse.

The following information is required to be indicated in the permit application:

- a) Customs Procedure Code = SEASTORE
- b) Vessel type
- c) Net Registered Tonnage (NRT) of vessel
- d) Number of crew (to be declared in the Processing Code (PC) 1 field)
- e) Voyage duration (to be declared in the Processing Code (PC) 2 field)
- d) Next port of Call
- e) Final port of Call

For supply of ship stores or sea stores to a vessel at any shipyard, the code “SY” must be declared in the Place of Receipt field. The name and address of the shipyard must also be declared.

Please refer to Customs Circular no 24/99 dated 28 June 1999 for more details on the uplifting of sea stores.

OUT (BKT)

Declaration Type “Blanket” (BKT)

Similar to blanket inward declarations, this declaration type is used to cover several exports within the month. Only companies that are pre-approved by Customs are allowed to take up such permit applications.

OUT (DRT)

Declaration Type “Direct” (DRT)

- **Export of locally manufactured goods or local GST paid goods**

To export local goods, the place of release code should be declared as “O” and the place of receipt code must be a FTZ or approved exit point.

- **Re-export via the same or second FTZ of goods previously imported and stored in the FTZ.**

This declaration type covers the export of goods that were previously imported and stored in the FTZ and subsequently re-exported via the same or second FTZ.

- **Export of duty and/or GST paid or accounted sea stores that are controlled for export**

Duty and/or GST paid or accounted sea stores that are controlled for export require proper authorisation (e.g. advanced notification, licence or certificate approval) from the relevant CAs before they can be uplifted onto the vessels. This declaration type would be applicable when the relevant CAs require an export permit to be taken up to account for the uplifted sea stores.

OUT (TCE, TCI, TCO, TCR, TCS)

Declaration Type “Temporary Consignments” (TCE, TCS, TCR, TCO)

- **Re-Export of Goods under Temporary Import Scheme (TIS)**

Goods imported earlier under TIS must be re-exported before the end of the temporary import period. When exporting goods under a permit with this declaration type, the corresponding inward permit number must be indicated in the Previous Permit Number field. The goods and the export permit must be produced to the Checkpoint officers for verification at the time of export. The declaration type used to re-export the goods must match the previous inward declaration, e.g. OUT (TCS) for INP (TCS).

Declaration Type “Temporary Export/Re-Imported Goods” (TCI)

- **Temporary Export of goods for Repairs, Exhibitions, etc**

This declaration type is applicable to goods that are temporarily exported for repairs, exhibitions or overseas jobs, contracts, rental etc, and intended to be subsequently re-imported.

TNP (BRE)

Declaration Type “Blanket Removal” (BRE)

This declaration type is used to cover several movements of goods within a one-month period between licensed premises. Only companies that are pre-approved by Customs are allowed to take up such permit applications.

TNP (REM)

Declaration Type “Removal” (REM)

- **Movement of Dutiable Goods between Licensed Warehouses**

This involves the movement of dutiable goods from one licensed warehouse (LW) to another. Duty and GST remain suspended when the dutiable goods are transferred from one LW to another. The declaration must be submitted by the licensees of the LW warehouses or the licensee's appointed agents registered with Customs. The licence number of the releasing LW and the licence number of the receiving LW must be indicated as the Place of Release and Place of Receipt codes respectively. For TNP REM, both previous lot number and current lot number must be declared.

- **Movement of Non-Dutiable Goods between Zero-GST Warehouses**

This involves the movement of non-dutiable goods from one ZG warehouse to another. GST remains suspended when the goods are transferred from one ZG warehouse to another. The declaration must be submitted by the licensees of the ZG warehouses or the licensee's appointed agents registered with Customs. The licence number of the releasing ZG warehouse and the licence number of the receiving ZG warehouse must be indicated in the Place of Release and Place of Receipt codes respectively. For TNP REM, both previous lot number and current lot number must be declared if the licensed premise (declared in either Place of Release Code, Place of Receipt Code or both) requires stock tracking.

- **Movement of Dutiable/Non-Dutiable Goods Under Temporary Import Scheme**

This involves the movement of dutiable or non-dutiable goods previously imported under the Temporary Import Scheme (TIS) into a licensed warehouse or ZG warehouse for storage. The Place of Release code is “O” and the Place of Receipt code is to be filled with the valid licence number issued for the licensed premise. The Previous Permit Number field must be filled with the relevant Inward Permit previously approved for the Temporary Import. The product code, where applicable, and the previous lot number “TI” must also be declared, while the current lot number to be declared if the licenced premise (declared in the Place of Receipt Code) requires stock tracking.

TNP (TTF)

Declaration Type = Through transshipment within the same FTZ (TTF)

This covers goods subject to control transhipped under Through Bill of Lading or Through Air Waybill within the same FTZ. Only a transshipment agent is allowed to apply for this permit.

TNP (TTI)

Declaration Type = Through transshipment with inter-gateway movement (TTI)

Transshipment goods previously brought into the FTZ from foreign territory and subsequently transhipped via the second FTZ under the following scenario:

- **Movement of Dutiable/Non-Dutiable Goods**

This involves the movement of all goods (including non-controlled goods) transhipped under Through Bill of Lading or Through Air Waybill from one FTZ/foreign territory to another FTZ/foreign territory. The declared goods may be non-dutiable or dutiable or a combination of the two types.

Only a transshipment agent is allowed to apply for this permit.

TNP (IGM)

Declaration Type = Inter-gateway movement (IGM)

This declaration type covers the removal of goods from one FTZ to another FTZ.

This permit covers mainly inter-gateway movement of goods and is not meant to cover import for re-export or transshipment of cargo.

Applicable scenarios for this declaration type include:

- **Inter-gateway movement of LCL container from Keppel FTZ to Pasir Panjang FTZ for bulk-breaking or unloading of DG goods at PSA's Dangerous Goods Warehouse**

A separate declaration must be submitted to cover the movement of each container. Port of loading and country of origin can be declared as ZZZZZ and ZZ respectively. For non-controlled and non-dutiable goods, dummy HS code in the form of 99999999 can be used, with the house B/L number be declared at line item detail. For non-controlled and dutiable goods, the specific HS Codes of the dutiable liquor and tobacco products are required to be declared, with the exact dutiable quantity/ weight/ volume, inmost pack quantity/ in pack quantity, inner pack quantity, outer pack quantity, and alcoholic strength indicated in the permit application.

Generally, this declaration type is not applicable to controlled goods as they are subjected to licensing and transportation restrictions. Please contact the relevant Competent Authorities prior to moving LCL containers with controlled goods.

- **Inter-gateway movement of consolidated LCL container stuffed with local and transshipment cargoes from one FTZ to another for Export**

This declaration type is also applicable for the movement of a consolidated LCL container stuffed with local and transshipment cargoes from one FTZ to another FTZ for export

- **Inter-gateway movement of Consolidated Goods under the Bonded Truck Scheme**

This declaration is applicable for the movement of consolidated goods/courier parcels (excluding dutiable and/or controlled goods) from the land checkpoints to Changi FTZ via bonded trucks, and vice versa. Only approved companies under the Bonded Truck Scheme may apply. The bonded truck number must be declared in the container field. For more details, please refer to the BTS webpage.