



**ICA**  
Securing Our Borders,  
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## MEDIA RELEASE

Immediate

9 November 2023

### **DON'T PAY MORE! KNOW YOUR DUTY AND GST OBLIGATIONS WHEN YOU CROSS INTO SINGAPORE VIA WOODLANDS AND TUAS CHECKPOINTS**

- *Over 4,000 cases were detected from January to October this year resulting in over \$1.4 million in penalties*
- *Recent operations at the land checkpoints also showed cases involving home ware and furnishings, as well as fashion and personal accessories, are on the rise*

Singapore, 9 November 2023 – In the first 10 months of this year (January-October 2023), Woodlands and Tuas Checkpoints saw 4,669 cases involving travellers and importers who failed to declare and pay duties and Goods and Services Tax (GST) for dutiable and taxable goods. The total amount of duty and GST recovered was \$14,190.67 and the total composition sum (penalty) imposed was \$1,422,460. In its latest operations at these land checkpoints in October, Singapore Customs (Customs), together with the Immigration & Checkpoints Authority (ICA) detected 58 cases and recovered \$624.45 in duty and GST. \$9,700 in composition sums were imposed. While tobacco-related cases make up half of the cases, cases involving home ware and furnishings, as well as fashion and personal accessories, like parts of furniture items, curtains, luxury bags, shoes and belts, are on the rise. About 28% of the cases from the recent operations are from these categories.

2 “It is not worth to take a risk and pay more. We have seen people trying to evade duty and GST as low as \$10 to as much as \$2,000 and they end up paying 10-20 times more. Some may even get charged in courts. We urge all travellers and importers including couriers to use the Customs@SG web application to declare and

pay for their overseas purchases truthfully, including goods carried for or on behalf of other persons,” said a Singapore Customs spokesperson.

3 During the operations in October, Customs and ICA officers directed more than 200 inbound cars and travellers for enhanced checks. During these examinations, the officers detected a variety of irregularities. The following were some detections for which composition sums were imposed:

a) Importation of goods for sales or commercial purposes by importers and couriers

- A male Work Permit Holder failed to declare 10 sets of night curtains in his vehicle which were intended for commercial use. The amount of GST involved was SGD \$60.40 and a composition sum of SGD \$600 was imposed.
- Another male Work Permit Holder failed to declare a set of drawer runners and two doors in his vehicle which were intended for commercial use. The amount of GST involved was SGD \$12.50 and a composition sum of SGD \$125 was imposed.

b) Overseas purchases by travellers

- A female traveller was found with two undeclared luxury bags. The amount of GST involved was SGD \$57.65 and a composition sum of SGD \$575 was imposed.
- A female traveller was found with two undeclared luxury bags and apparel. The amount of GST involved was SGD \$56.45 and a composition sum of SGD \$560 was imposed.
- A female traveller was found with one undeclared luxury bag and belt. The amount of GST involved was SGD \$31.30 and a composition sum of SGD \$310 was imposed.

c) Undeclared cigarettes and tobacco-related products

- A female Singaporean was caught with two packets of undeclared cigarettes concealed around her waistline. As the cigarettes did not comply with the

Standardised Packaging (SP) requirements, they were disposed of at the checkpoint.

- A male Singapore Permanent Resident was found with four packets of undeclared cigarettes in his bag at the bus arrival hall. Similar to the above case, the cigarettes were disposed of at the checkpoint as they did not comply with SP requirements.

4 We will continue to conduct enforcement operations, including joint operations with other government agencies regularly, as part of our ongoing efforts to ensure compliance with Singapore's customs and tax laws; as well as to ensure the security of our borders.

5 Under the Customs Act, any person who is in any way concerned in any fraudulent evasion of, or attempt to fraudulently evade, any customs duty or excise duty shall be guilty of an offence and will be liable on conviction to a fine of up to 20 times the amount of duty and GST evaded or jailed for up to two years.

6 To avoid the hefty penalties and for their own convenience, we strongly encourage importers and travellers to make an advance declaration and payment for their dutiable or GST goods up to three days prior to their arrival in Singapore, using the [Customs@SG Web Application](#). Those intending to pay for their dutiable and taxable items upon arrival may do so at our Customs Tax Payment Office at the various checkpoints.

7 If they are unsure of the applicable GST import relief entitlements or duty-free allowances, they may also consult Singapore Customs officers at the Customs Tax Payment Office. Members of the public can obtain more information by calling the Singapore Customs hotline on 6355 2000, or referring to our website (<https://go.gov.sg/customs-guide-for-arriving-travellers>).

8 From 1 July 2020, all cigarettes and other tobacco products imported into, sold, offered for sale or distributed in Singapore must comply with the SP requirements. Cigarettes and/or tobacco products that do not comply with the SP requirements will be disposed of at the checkpoints. Travellers must ensure that their cigarettes and/or

tobacco products comply with the SP requirements before making a declaration and payment via the Customs@SG web application.

9 For a smooth and hassle-free arrival experience, we would like to remind all importers and travellers to strictly abide by Singapore's customs and immigration laws as failure to comply may result in penalties and prosecution. The Singapore authorities adopt a zero-tolerance stance on any illegal activities. ICA will continue to conduct security checks at the checkpoints to safeguard our land, air and sea borders against smuggling activities that may pose security threats to Singapore.

**Annex A:** Photos of the operations

**Annex B:** Cases detected in 2022 and 2023

**Annex C:** "Do You Know?"

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### **About Singapore Customs**

Singapore Customs, a lead agency under the Ministry of Finance, protects revenue and facilitates trade. We make trade easy, fair and secure. We ensure compliance with customs regulations and collect taxes and duties on dutiable and taxable goods. We regulate the export of strategic goods and implement Singapore's commitments to some international trade regulations such as the United Nations Security Council Sanctions.

We work closely with other government agencies, industry partners, and international organisations in our mission and operations. With the use of data analytics, digitalisation of processes and various technologies, we continuously improve the efficiency and effectiveness of customs processes.

By proactively balancing the intricate requirements of trade facilitation, security and regulatory compliance, Singapore Customs strengthens Singapore's position as a global trade hub trusted by businesses operating in Singapore and foreign trading partners.

To find out more, visit our website at [www.customs.gov.sg](http://www.customs.gov.sg)  
Follow us at [www.facebook.com/SingaporeCustoms](https://www.facebook.com/SingaporeCustoms)

## ANNEX A



Customs and ICA officers directed more than 200 inbound cars and travellers for enhanced checks.



Doors and night curtains found during the operations.



Overseas undeclared purchases made by travellers.

## ANNEX B

### CASES DETECTED IN 2022 AND 2023

	Home ware & furnishings	Fashion & personal accessories	Others
<b>2022</b>	16	18	31
<b>2023</b> <i>(Up till October)</i>	40	48	79

## ANNEX C

### DO YOU KNOW?

#### **1. Why do Singaporeans have to pay GST on their purchases overseas?**

The imposition of Goods & Services Tax (GST) on goods imported into Singapore has been in force since 1 Apr 1994 when GST was implemented in Singapore. Levying GST on imported goods ensures a level playing field for local GST-registered businesses selling to local consumers. This is practised in most countries who have implemented GST or Value-Added-Tax.

To minimise inconvenience to international travellers and Singaporeans bringing a small amount of goods into Singapore for personal use or consumption, they are granted GST import relief based on the value of goods they bring in and the period that they are away from Singapore. Travellers will have to pay GST on the value of the goods which is in excess of the GST import relief granted to them.

#### **2. I bought a \$2,000 bag while holidaying overseas and started using it during the trip. Do I still have to pay GST when I bring the bag home? How is the GST computed if there is no longer any price tag/receipt/packaging?**

Yes, the bag is subject to the prevailing GST rate of 8 per cent. Should the price tag or receipt not be available, the value of the goods will be assessed based on the value of identical or similar goods when computing the GST payable.

If you have been away from Singapore for more than 48 hours, you will be entitled to a GST import relief amount of S\$500. Therefore, the amount of GST that you will have to pay is S\$120 [ $\text{S}\$(2,000 - 500) \times 8 \text{ per cent}$ ]. If you have been away from Singapore for less than 48 hours, you will be entitled to a GST import relief amount of S\$100. Therefore, the amount of GST that you will have to pay is S\$152 [ $\text{S}\$(2,000 - 100) \times 8 \text{ per cent}$ ].

#### **3. I have already paid sales tax for an item purchased overseas and I did not claim tax refund. Do I still have to pay GST?**

GST is applicable on all items brought into Singapore regardless of whether foreign sales tax was paid for the item overseas, and regardless of whether the traveller has claimed a tax refund for the item abroad.

#### **4. I had received a gift while overseas. How is the tax calculated since I will not have a receipt and will not be able to estimate the value of the gift?**

Without a receipt, the value of the goods will be assessed based on the value of identical or similar goods when computing the GST payable.

## 5. When do I need to apply for customs permits for my imports?

You need to present a valid Customs import permit for clearance if you are carrying (but not limited to):

- **More than 0.4 kilogrammes** of cigarettes or other tobacco products;
- **More than 10 litres** of liquor products;
- **More than 10 litres** of motor fuel in a spare container of a motor vehicle;
- **More than 0.5 kilogrammes** of investment precious metals for personal use;
- Goods for trade, commercial or business purposes, in which the GST payable **exceeds S\$300**; or
- Goods clearly marked as trade samples (excluding liquor and tobacco products) the value on which **exceeds S\$400**
- An Individual/ traveller may engage a local freight forwarding agent/ TradeNet Service Centre to appoint a TradeNet Declaring Agent to assist you with the permit application. You may refer to the [list of local forwarding agents](#).
- The Declaring Agent may declare using the Miscellaneous Unique Entity Number (UEN), 99999990000C, in the permit application for individuals importing goods (including goods subject to control of Competent Authorities) for non-commercial purposes only. For more information on the correct usage of the generic UEN in permit applications, please refer to [Customs Circular No. 11/2014](#).