



Circular No: 04/2018
22 May 2018

To Traders and Declaring Agents

Dear Sir/Madam

SINGAPORE TRADE CLASSIFICATION, CUSTOMS AND EXCISE DUTIES (STCCED) 2018

With effect from **24 June 2018**, the Singapore Trade Classification, Customs and Excise Duties (STCCED) 2018 will replace the current 2012 version.

2 The STCCED 2018 incorporates the ASEAN Harmonised Tariff Nomenclature (AHTN) 2017. You may visit our website at www.customs.gov.sg > Businesses > Harmonised System (HS) Classification of Goods > Resources to view and download the STCCED 2018.

3 Arising from the AHTN 2017 review and among the many changes, we would like to highlight two key changes. Specific HS codes have been created for the following vehicles and they will be non-dutiable.

- a) Go-karts
- b) Golf cars
- c) Pocket motorcycles
- d) Powered kick scooters
- e) Mobility scooters
- f) All-Terrain Vehicles (ATV)
- g) Self-balancing cycles
- h) Electric bicycles
- i) Vehicles specially designed for travelling on snow

4 A review was done on Chapter 98 to streamline and rationalise the use of HS codes in the Chapter. Please see **Annex A** for the changes.

5 With the implementation of AHTN 2017, new permit applications must be submitted using AHTN 2017 HS codes. For permits previously approved before the implementation date using AHTN 2012 HS codes:

- a) Amendments of these permits must be submitted using AHTN 2017 codes;
- b) Cancellations of these permits are allowed if the permit has not expired or used for cargo clearance; and
- c) Refunds applications are allowed.

6 A list of Frequently Asked Questions (FAQs) is provided in **Annex B** for your reference. If you need further clarification, please submit a feedback via www.customs.gov.sg/feedback or email your enquiries to customs_classification@customs.gov.sg.

Yours faithfully

Chua Yock Chin
Head Tariffs & Trade Services
for Director-General of Customs
Singapore Customs

(This is a computer-generated circular. No signature is required.)

We hope that this circular has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this circular at customs_classification@customs.gov.sg.

Annex A

The table below summarises the changes to Chapter 98; 7 HS codes will be deleted and description of 1 HS code will be reworded.

HS Code	Description	Change
9892.00.22	Trade Samples	Deleted
9892.00.24	Used currencies	Deleted
9892.00.25	Exhibition goods	Deleted
9892.00.26	Empty containers and bottles, etc. for recycling purposes	Deleted
9892.00.27	Goods on loan rental or for special project (including cinematographic films)	Deleted
9892.00.29	Other special transactions not classified according to kind excluding dutiable goods and controlled items	Deleted
9892.00.30	Stores and parts imported or exported direct for or from shipping or aircraft company's own stock	Retained; description reworded to "Parts and equipment from shipping, aircraft or oil rig company's stock for use solely in its own ships, aircraft or oil rigs"
9892.00.40	Stores and parts imported or exported direct for or from shipping or oil rig company's own stock	Deleted; goods covered under this HS code would be classified under HS code 9892.00.30

FAQ

Q1: What should I take note of when submitting permit applications to re-export the goods previously imported into Singapore under the Temporary Import Scheme using the AHTN 2012 HS codes?

A: You will need to refer to the new AHTN 2017 to check if the AHTN 2012 HS code(s) used in the previous In-Non-Payment (Temporary Consignments) permit has changed under the AHTN 2017 before you submit the Out (Temporary Consignments) permit application to re-export your goods from Singapore. If there are changes to the HS code(s), please submit your permit applications using the new HS code(s). If your permit applications using the AHTN 2017 HS Code(s) are rejected, please write in to customs_documentation@customs.gov.sg together with your previous In-Non-Payment (Temporary Consignment) permit number and the Unique Reference Number (URN) of the rejected Out (Temporary Consignments) permit application, as well as the previous AHTN 2012 HS Code(s) and the new AHTN 2017 HS Code(s) that were used.

Q2: With reference to para 3 of Customs Circular 04/2018, what are the permit application procedures for such vehicles which are no longer dutiable?

A: Prior to importing the vehicles into Singapore, you are still required to check with LTA if the vehicles are subject to their regulatory requirements. You may visit LTA's website for their latest requirements at www.lta.gov.sg. Please do not apply for duty exemption for these vehicles, as they are no longer dutiable. Although these vehicles are no longer dutiable, GST is still payable upon the importation of these vehicles into Singapore. You or your appointed freight handling agent should apply for a Customs In-Payment (GST) permit via TradeNet before the actual importation.

Q3: Why do I still have to submit permit amendments using the AHTN 2017 HS codes, even though I only want to amend other non-HS code fields in the permit?

A: After AHTN 2017 implementation, new permit applications must be submitted using AHTN 2017 HS codes. For permits previously approved before the implementation date using AHTN 2012 HS codes, permit amendments, if allowed, must be submitted using AHTN 2017 codes, otherwise the permit will be rejected. As such, you are reminded to check if the AHTN 2012 HS code(s) previously used has changed under the AHTN 2017, before you submit any permit amendments.