



Circular No: 01/2021

15 Jan 2021
(updated 26 June 2026)

Traders and Declaring Agents

Dear Sir/Madam

ADVISORY: ADMINISTRATIVE REQUIREMENTS OF SUMMARY LISTING FOR CARGO CLEARANCE AT CHANGI AIRFREIGHT CENTRE

Singapore Customs has observed instances of importation of goods at Changi Airfreight Centre (CAC) checkpoint where summary listings were incorrectly presented for clearance.

2 Permits are not required for non-controlled goods (excluding intoxicating liquors and tobacco) imported by air, where the Goods and Services Tax (GST) relief is granted to a parcel/consignment if the total Cost, Insurance and Freight (CIF) value of all items in the parcel/consignment does not exceed S\$400. Please refer to [Circular No, 04/2016](#) to determine the eligibility of GST relief on goods imported by air. The use of summary listings for clearance is confined to such eligible goods.

3 There is no GST relief for goods originally imported by land, sea or truck-flights and subsequently presented for clearance at CAC checkpoint, even if the CIF value of the goods does not exceed S\$400. Such goods are considered imports by land/sea, and are subject to duty and/or GST. Relevant import permits are required to be declared to account for these goods, regardless of the value.

4 Importers/freight forwarders/air courier agents are required to comply with the following requirements before presenting the eligible goods for Customs clearance at the CAC checkpoint:

a) Produce a summary list of all the non-controlled, non-dutiable goods where GST relief is granted on the parcel/consignment where the total CIF value does not exceed S\$400. This summary list shall be printed on A4-sized paper in a minimum font size of 12 and shall contain the following information in English:

i) your business' letterhead and indicated with the page number and total number of pages of the summary list;

ii) all items serialised and ordered alphabetically with the following information;
a. Corresponding goods tracking number/House Airway Bill (HAWB) /reference number;



- b. Outer packing number (i.e. mailbag no);
- c. Consignee name;
- d. Consignee address;
- e. Item CIF provided in S\$; and
- f. Total CIF of all items under the same goods tracking number/
reference number.

iii) an undertaking by your business (endorsed by a staff holding a managerial position or above) that:

- a. the parcel/consignment imported using the summary list is non-controlled, non-dutiable and valued at S\$400.00 or less;
- b. the parcel/consignment imported did not originally enter Singapore via land or sea;
- c. the staff's name, designation, signature and email contact are clearly indicated on the Letter of Undertaking; and
- d. the company will pay any duty/GST not paid for the goods where GST relief is not granted, including goods which were first imported via land or sea.

b) Your business shall ensure that the individual parcel/consignment imported is labelled with its invoice and HAWB/consignment note.

5 The relevant GST/duty payment/relief permit for each parcel/consignment must be obtained if the goods do not qualify for GST relief as mentioned in paragraph 3 or if the goods are dutiable items. Permits for controlled goods approved by the relevant Competent Authority's (CA) are also required.

6 Singapore Customs takes a serious view of the failure to make a declaration which is an offence under the Customs Act, and will not hesitate to carry out enforcement action. Regular checks and audits on past shipments are also conducted to ensure regulatory compliance. Any person guilty of failing to make a declaration or making an incorrect declaration under the Customs Act is liable on conviction to a fine of up to S\$10,000 or the equivalent amount of duty and GST payable, whichever is higher, and/or imprisonment for up to 12 months.

7 A list of frequently asked questions (FAQs) is attached at **Annex A** for your reference.

Yours faithfully

Wan Boon Oon
Head Company Compliance
for Director-General of Customs
Singapore Customs

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



**SINGAPORE
CUSTOMS**

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_company_compliance@customs.gov.sg.



ANNEX A

FREQUENTLY ASKED QUESTIONS

Q1: Why am I not allowed to consolidate goods originally imported by land/sea with air imports in the summary listing?

A1: The summary listing is only meant for the clearance of non-controlled, non-dutiable air imports where the total CIF value does not exceed S\$400 and permits are not required.

If your goods are originally imported by land, sea or truck-flight, GST relief is not granted even if the goods are not exceeding S\$400 in CIF value. An import permit will instead be required to be presented for clearance at CAC checkpoint to account for the importation of such goods.

Failure to obtain an import permit for such goods when released from CAC is considered an offence.

Q2: Although my goods were transported by truck from Malaysia to Changi FTZ, they are covered by a Master Airway Bill from the country of origin to Singapore. Are they eligible for GST relief?

A2: Goods brought into Singapore by truck (or under “truck-flight” arrangement) are considered land imports as these goods are originally imported by land and therefore do not qualify for GST relief even if they are not exceeding S\$400 in value or covered under one Master Airway Bill (MAWB). These goods must be accounted for by the relevant import permits and should not be cleared using the summary listing when released from CAC.

Companies should also check with the respective Ground Handling Agents (GHA) to verify whether their shipments were imported via truck or directly by air.

Q3: What should I do if my company had been clearing goods which were originally imported by land/sea using the summary listing?

A3: Companies should conduct a self-check of your past import transactions and voluntarily disclose any declaration error to Singapore Customs. You should lodge your Voluntary Disclosure Program (VDP) submission via <https://go.gov.sg/vdp-ind> (individual) or <https://go.gov.sg/vdp-uen> (corporate).

The following supporting documents should be attached with your submission: permits, invoices, packing lists, manifests, Bill of Lading or Air Waybill, and any other documents as applicable. You can send your VDP queries via email to customs_vdp@customs.gov.sg.

Q4: How do I determine the eligibility of GST relief on goods imported by air and the necessary permit requirements?

A4: Companies may refer to [Circular No. 04/2016](#) which is available on our website (www.customs.gov.sg > News and Media > Circulars).



Circular No. 01/2021: ADVISORY: ADMINISTRATIVE REQUIREMENTS OF SUMMARY LISTING FOR CARGO CLEARANCE AT CHANGI AIRFREIGHT CENTRE (dated 15 Jan 2021)			
Paragraph	Current Details	Updated Details	Date of Update
A1	The summary listing is only meant for the clearance of non-controlled, non-dutiable air imports where the total CIF value does not exceed S\$400 and permits are not required. If your goods are originally imported by land, sea or truck-flight, GST relief is not granted even if the goods are less than S\$400 in CIF value. An import permit will instead be required to be presented for clearance at CAC checkpoint to account for the importation of such goods. Failure to obtain an import permit for such goods when released from CAC is considered an offence.	The summary listing is only meant for the clearance of non-controlled, non-dutiable air imports where the total CIF value does not exceed S\$400 and permits are not required. If your goods are originally imported by land, sea or truck-flight, GST relief is not granted even if the goods are not exceeding S\$400 in CIF value. An import permit will instead be required to be presented for clearance at CAC checkpoint to account for the importation of such goods. Failure to obtain an import permit for such goods when released from CAC is considered an offence	15 Jul 2021
A2	Goods brought into Singapore by truck (or under "truck-flight" arrangement) are considered land imports as these goods are originally imported by land and therefore do not qualify for GST relief even if they are less than S\$400 in value or covered under one Master Airway Bill (MAWB). These goods must be accounted for by the relevant import permits and should not be cleared using the summary listing when released from CAC. Companies should also check with the respective Ground Handling Agents (GHA) to verify whether their	Goods brought into Singapore by truck (or under "truck-flight" arrangement) are considered land imports as these goods are originally imported by land and therefore do not qualify for GST relief even if they are not exceeding S\$400 in value or covered under one Master Airway Bill (MAWB). These goods must be accounted for by the relevant import permits and should not be cleared using the summary listing when released from CAC. Companies should also check with the respective Ground Handling Agents (GHA) to verify whether their	15 Jul 2021



	shipments were imported via truck or directly by air	shipments were imported via truck or directly by air.	
FAQ A3	Companies should conduct a self-check of your past import transactions and voluntarily disclose any declaration error to Singapore Customs. You should lodge your Voluntary Disclosure Program (VDP) submission via the Networked Trade Platform (www.ntp.gov.sg > Government Services > Voluntary Disclosure Programme (VDP))	Companies should conduct a self-check of your past import transactions and voluntarily disclose any declaration error to Singapore Customs. You should lodge your Voluntary Disclosure Program (VDP) submission via https://go.gov.sg/vdp-ind (individual) or https://go.gov.sg/vdp-uen (corporate)	26 June 2026