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Singapore 307987

Tel: (65) 6355 2000
Email: customs_documentation@customs.gov.sg
www.customs.gov.sg

SINGAPORE CUSTOMS

Circular No: 12/2026 14 Sep 2026

Resident Diplomatic Missions and International Organisations

Dear Sir/Madam

PROCEDURES FOR APPLICATION OF EXEMPTION PERMITS FOR PRODUCTS PURCHASED FROM LICENSED WAREHOUSES OR IMPORTED FROM OVERSEAS

Resident Diplomatic Missions and International Organisations ('Entities') and persons who have been accorded diplomatic privileges and immunities by the Singapore Government ('Entitled Individuals') may be granted duty exemption and/or GST relief on goods meant for their official use or personal use, where applicable.

2 Entities may register up to 3 individuals as "Claimants" with Singapore Customs. A registered "Claimant" is responsible for receiving goods granted duty exemption and/or GST relief on behalf of an Entity or Entitled Individual, and for ensuring that such goods are for the Entity's official use or the Entitled Individual's personal use. The "Claimant" registration form is available on the Singapore Customs' website at www.customs.gov.sg > Transaction > E-Services > Forms and Applications > Registration Forms > Claimant Application.

3 Please note the following updates to Customs' existing requirements implemented since 1 Dec 2018 for the application of exemption permits involving **dutiable liquors and tobacco products** that are purchased from local Licensed Warehouses ('LWs') or imported from overseas:

(a) Send a *Letter of Request and Undertaking for Duty Exemption and/or GST Relief* on Liquor and Tobacco Products to Singapore Customs using the Entity's email to customs_documentation@customs.gov.sg.

(b) This Letter must:

  i. Be printed on the official letterhead of the Entity;

  ii. State the details of the liquor and tobacco products, such as type and quantity;

  iii. (Where the product is intended for an Entitled Individual) State the name, designation and signature of the individual, to reflect authorisation by the Entitled Individual. If more than one Entitled Individual is making the order or importing, the Letter must reflect the name, designation and signature of every Entitled Individual; and

  iv. Include a signed undertaking by the Entity's "Claimant" stating the following:

    a. That the liquor and tobacco products are meant for the Entity's official use and/or the personal use of an Entitled Individual;

b. That the "Claimant" has conducted the necessary due diligence to ensure that the quantity of the liquor and tobacco products ordered/imported is of reasonable amount;
c. (Where the product is intended for an Entitled Individual) That the "Claimant" has verified that the individual has been accorded diplomatic privileges and immunities by the Singapore Government;
d. Acknowledgement that any transfer of the liquor and tobacco products to another person who is not entitled to the same exemption as the Entity or Entitled Individual will render such products liable to Customs and excise duties and GST; and
e. Acknowledgement that any sale of such products granted duty exemption and/or GST relief may render such products liable to Customs and excise duties and GST.

4 The updated requirements take effect from **28 Sep 2026**. A template for the *Letter of Request and Undertaking for Duty Exemption and/or GST Relief* is at **Annex**.

5 For all **other goods (including dutiable motor vehicles)**, a Letter of Request must also be submitted to Singapore Customs; however, the "Claimant" need not include an undertaking in view of Singapore Ministry of Foreign Affairs' (MFA) approval letter for the order. Notwithstanding this, the "Claimant" is reminded to ensure that these other goods, including dutiable motor vehicles, to be granted duty exemption and/or GST relief are meant for the Entity's official use or the Entitled Individual's personal use, and that the Entitled Individual is entitled to duty exemption and/or GST relief.

6 With effect from **28 Sep 2026**, Singapore Customs will also introduce an online form at *https://go.gov.sg/exemption-entitled-entities* for submission of such requests and undertakings. To provide Entities with time to adjust to this transition, we will continue to accept a scanned copy of letters sent via email till 31 Oct 2026. We encourage claimants to familiarise themselves with the online form submission early. From **1 Nov 2026**, we will only accept submissions of such requests and undertakings through our online form.

7 Please retain a copy of each Customs permit obtained in the name of the Entity and the supporting documents for at least 5 years.

8 This Circular supersedes Circular No: PM.001.74.22 dated 22 Nov 2018. Should you require further clarifications on the procedures, please send your enquiries to customs_documentation@customs.gov.sg.

Yours faithfully

Kelly Char
Head Procedures & Systems
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 go.gov.sg/customs-doc.

Annex

Template for *Letter of Request and Undertaking for Duty Exemption and/or GST Relief*

<To be printed on Requesting Entity's Official Letterhead>

Your Ref: ……………………..
Date: …………………………..

To: Permits Unit
Procedures & Systems Branch
Singapore Customs
Email: customs_documentation@customs.gov.sg

Letter of Request and Undertaking for Duty Exemption and/or GST Relief

Please be informed that the <Name of Requesting Entity> ("the Requesting Entity") authorises and appoints <Name of Appointed Entity> on its behalf to obtain a Customs exemption permit and Customs clearance for the **liquor and tobacco products / dutiable motor vehicle / other goods* listed in Table 1 below ("the Products"), which are for the **official use of the Requesting Entity / personal use by Entitled Individual(s)*[1] */ official use of the Requesting Entity and personal use by Entitled Individual(s)*.

**To delete as appropriate*

Table 1: Details of Request

S/N	Goods Description	Brand Name	Quantity and Unit	Name, Designation & Signature of each Entitled Individual (if intended for Entitled Individual)
1	Black Label Blended Scotch Whisky, 40%	Johnnie Walker	1 CTN x 12 BOT x 70 cl.	Indicate "N.A." if for official use of the Requesting Entity
2	Marlboro Red	Marlboro	1 CTN x 10 PKT x 20 STK	Name, Designation & Signature of Entitled Individual

[1] "Entitled Individuals" refer to persons who have been accorded diplomatic privileges and immunities by the Singapore Government.

Place of Delivery: ………………………………………………….…………………

Contact Person & Contact Details: ……………………………………………..

Undertaking by Claimant

I confirm that the Products to be granted duty exemption and/or GST relief are meant for the **official use of the Requesting Entity / personal use by Entitled Individual(s) / official use of the Requesting Entity* <u>*and*</u> *personal use by Entitled Individual(s)* and are of reasonable amount. For products to be imported for the personal use of Entitled Individual(s), I have verified that the individual(s) has been accorded diplomatic privileges and immunities by the Singapore Government and may be entitled to duty exemption and/or GST relief.

I acknowledge that (a) any transfer of the Products to another person who is not entitled to the same exemption as the Entity or Entitled Individual(s) will render such products liable to Customs and excise duties and GST, and (b) any sale of the Products granted duty exemption and/or GST relief may render such products liable to Customs and excise duties and GST.

Claimant Name:
*Dr/Mr/Mdm/Ms………………………………

Claimant UEN: ………………………………

Claimant Code: ………………………………

Designation: ……………………………….

Contact Number: ……………………………

Claimant's Signature:

**To delete as appropriate*