



Circular No: 06/2026

8 Apr 2026

Traders and Declaring Agents

Dear Sir/Madam

ADVISORY: COMMON NON-COMPLIANCES INVOLVING GOODS IMPORTED UNDER THE TEMPORARY IMPORT SCHEME

Singapore Customs would like to remind all Traders and Declaring Agents (DAs) on the importance of adhering with the requirements and procedures for the import of goods under the Temporary Import Scheme (TIS). We would like to share some commonly observed non-compliances under the TIS:

Incorrect Declarations

- a. Application declared for non-qualifying goods (e.g. locally licensed pleasure craft, consumable goods) or non-qualifying purposes (e.g. prolonged recreational or pleasure activities, rental).
- b. Goods temporarily imported were declared under an incorrect declaration type [e.g. goods for display at an exhibition wrongly declared under INP(TCR) for repair, instead of under INP(TCS)].
- c. Goods temporarily imported under a Customs inward permit for temporary import [e.g. INP(TCR)] were subsequently declared for re-export under an incorrect outward declaration type [e.g. OUT (Direct)], instead of the correct outward declaration type [e.g. OUT (TCR)].
- d. Goods temporarily imported under a Customs inward permit for temporary import [e.g. INP(TCS)] were subsequently declared for re-export under an incorrect outward declaration for temporary export [i.e. OUT(TCI)], instead of the correct outward declaration type [e.g. OUT (TCS)].

Export Without a Customs Outward Permit

- a. Failure to obtain a Customs outward permit before the temporary imported goods are re-exported from Singapore.

Failure to Obtain Approval for Extension to Temporary Import Period

- a. Failure to obtain approval for an extension to the temporary import period before the temporary import end date.



Breach of Permit Conditions

- a. Failure to re-export the temporarily imported goods before the temporary import end date: DD permit condition states that the “goods must be re-exported by (date)”.
- b. Failure to re-export the temporarily imported goods using the correct permit: DD permit condition states that the “goods must be exported under a Customs ‘OO’, ‘OU’ or ‘XO’ permit before the stipulated date”¹.
- c. Failure to apply for Customs supervision for Customs outward permit container: D6 or D7 permit condition states that an e-file application must be made to Company Compliance & Audit Branch for supervision of stuffing of containers for export or for inspection of the goods.
- d. Failure to produce goods imported under the TIS for Customs clearance/endorsement at the checkpoints during import and export:
 - i. Permit and hand-carried goods were not presented at the airport for Customs clearance/endorsement.
 - ii. Driver did not produce goods for Customs clearance/endorsement at the respective cargo checkpoints.

2 In addition, to avoid delays to permit processing, Customs clearance or inspection checks, all Traders and DAs are to declare the following additional information and provide supporting documents for the TI permit application:

Information/ Documentation Requirements

- a. For goods to be temporarily imported for exhibitions, the name and year of the exhibition, name of the exhibitor(s) should be declared in the “Trader’s Remarks” field. The location name and address of the exhibition should be declared in the “Place of Receipt Name and Address” field.
- b. For temporary imports that are to be hand-carried, please indicate the name and passport number of the person hand-carrying the goods in the “Remarks” field.
- c. Traders and DAs should ensure that the information or supporting documents, including document(s) containing unique identification details are provided in the permit application. Unique identification details refer to serial number, hallmark or codes distinct to the product. The documents should accompany the goods to allow Singapore Customs to identify and authenticate the goods declared during Customs clearance or inspection checks.
- d. For “TCR” temporary import period extension requests (for repair), Traders and DAs should provide documentation proof and detailed explanation on why the repair could not be completed within the initial approved period or extended period (if applicable).
- e. For “TCS” temporary import period extension requests (for exhibition, fairs and other events), Traders and DAs should provide documentation proof and detailed explanation on why the

¹ Goods moved to the FTZs for storage must be removed to overseas within the temporary import end date.



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goods need to remain in Singapore beyond the initial approved period or extended period (if applicable).

For more information, please visit our [website](http://www.customs.gov.sg/permits-and-licences/import-export-facilitation-schemes/temporary-import-export/temporary-import-export-scheme-overview) (www.customs.gov.sg/permits-and-licences/import-export-facilitation-schemes/temporary-import-export/temporary-import-export-scheme-overview).

Offences and Penalties

3 We would like to remind you that it is the responsibility of all Traders and DAs to ensure the accuracy and completeness of the information declared to Singapore Customs. Traders and DAs must promptly provide the required documents/information upon Singapore Customs' request within the stipulated time. Failure to make a declaration, incorrect declaration and/or refusal to produce trade documents upon demand are offences under the Customs Act and Regulation of Imports and Exports Act. Any person found to have committed an offence would be penalised.

4 We encourage Traders and DAs to voluntarily disclose any errors or omissions in their declarations. For more information on the Voluntary Disclosure Programme, please visit our [website](http://www.customs.gov.sg/doing-business/compliance/voluntary-disclosure-programme) (www.customs.gov.sg/doing-business/compliance/voluntary-disclosure-programme).

Yours faithfully

Ivy Chong
Head Permits Compliance
for Director-General of Customs
Singapore Customs

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

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



FREQUENTLY ASKED QUESTIONS (FAQs)

Q1: What qualifies as repairs, modification or treatment allowable under the Temporary Import Scheme (TIS)?

A1: Replacement of damaged or defective parts, modifications or treatments to restore goods to their original operating condition would qualify under the TIS. However, any repairs, modification or treatment on temporarily imported goods should not result in a change of the form or function of the goods (i.e. change in HS code). The goods must be identified to the satisfaction of Singapore Customs. Please note that checks, inspections or testing to ensure normal operating condition or function of a good are not considered qualifying repairs, modification or treatment. For motor vehicles, temporary import for modifications or treatments purposes are not allowed under the TIS.

Q2: What documentation is required for extensions to the temporary import period?

A2: The supporting documents required for extension requests are:

- a. Cover letter from the importer detailing reason(s) for extension and current location of the goods
- b. Commercial invoice
- c. Bill of Lading/Airway Bill
- d. Packing List (if any)
- e. For goods under repair: Documentation proof from repair workshop or service provider with details on repairs that have been completed/ongoing/yet to be carried out. Example of such documents can be a repair/service report from the repair workshop or service provider for the goods
- f. For goods under exhibition: Documentation proof from the owner of the goods containing instructions or acknowledgement that the goods need to remain in Singapore for an extended period. Example of such documents can be a loan agreement signed between the owner and the importer on record for the goods

Q3: What examples of document containing unique identification details do Singapore Customs require to identify and authenticate the goods declared in the TIS permit?

A3: These documents are specific to the type of goods declared, such as gemstones, jewellery or watches, and are meant to provide information on the unique characteristics of the goods. Examples include:

- a. Identification or authentication report or certificate issued by gemmological laboratories;
- b. Certification issued by the product origin manufacturer or supplier providing information on the specific gemstones used in the jewellery piece;



- c. Certificate and/or warranty card issued by the origin manufacturer or supplier providing information on the model and serial number of the watch; or
- d. Any other industry-specific certification or brand-specific authentication documentation.

Q4. When must I provide document(s) containing unique identification details for the goods declared in the TIS permit?

A4: To avoid possible delays to permit processing, Customs clearance or inspection checks, please ensure you upload all relevant documents containing unique identification details of your goods during application for import permit.

Q5. Why are locally licensed pleasure craft disqualified from TIS?

A5. Pleasure craft, such as private yacht or boat, which are licensed by the Maritime and Port Authority of Singapore (MPA) meant for use within Singapore port limits, should be imported with GST paid. Please be informed that generally, importing a craft that is designed or adapted for use for recreation or pleasure and is so used within Singapore is subject to import GST payment. In this regard, locally licensed pleasure craft is disqualified from TIS, unless the import purpose is temporary and meets one of the qualifying purposes for import GST relief.

Q6. What if my temporarily imported good under the TIS has a change of owner (e.g. due to sale, disposal or transfer) while in Singapore?

A6. The importer will be required to obtain a payment permit within 3 working days of the sale, disposal, transfer or expiry of the temporary import period (whichever is earlier) to account for importation and the duty and/or GST payable. When taking up a payment permit, the previous temporary import permit (e.g. "II" prefixed permit) must be declared in the "Previous Permit Number" field.