

# P11

## Bring the Goods In

- Basic Import Requirements
- Types of Import Schemes
- Duties and Tariffs
- Controlled and Prohibited Goods

SCHOOL OF  
ENGINEERING  
E216 Distribution  
& Transportation

# Import Requirements

---



- Imports of all goods into Singapore must be covered by an appropriate permit (via TradeNet<sup>®</sup>), including controlled and non-controlled items
  - Unless the imported goods are for storage in a licensed warehouse or Free Trade Zone (FTZ), or imported under the Zero GST Warehouse Scheme (ZGS), or under the Major Exporter Scheme (MES), therefore suspending the GST and/or duty at importation stage; otherwise GST and/or duty must be paid at time of importation

# Goods and Services Tax (GST)

---



- When goods are imported into Singapore and when goods and services made in Singapore are supplied, **Goods and Services Tax (GST)** must be paid
- GST is applied on an ad valorem basis on all goods (dutiabale and non-dutiabale)
- The GST taxable is calculated based on the CIF (Costs, Insurance and Freight) value plus all duties and other chargeable costs, whether or not shown on the invoice

# Goods and Services Tax (GST)

---



- Upon exporting the goods, GST can be claimed back for the taxes that was paid during the import
- Current GST rate stands at 7%
- To help businesses ease their cash flow, a few schemes have been introduced:
  - Major Exporter Scheme (MES)
  - Licensed Warehouse Scheme
  - Zero GST Warehouse Scheme (ZGS)

# Free Trade Zone (FTZ)



- Free Trade Zones (FTZs) are essentially **designated areas in Singapore** where the **payment of duties and taxes are suspended when the goods arrived in Singapore**
- No duty or taxes are payable on goods that are stored in FTZs. You only need to pay duty and taxes when the goods leave the FTZ and enter into customs territory for local consumption
- Location of FTZ in Singapore include:
  - Port of Singapore
  - Jurong Port
  - Sembawang Wharves
  - Pasir Panjang Wharves
  - Airport Logistics Park of Singapore (ALPS)

(**Note:** Goods that arrive by **rail and road** are not deposited into FTZs and are subject to duties and taxes the moment they arrive.)

# Free Trade Zone (FTZ)

---



- **Transshipping** is when goods are moved from country to country without being imported into the country
- Goods that are transshipped through Singapore are not subject to the duties and taxes that would normally be imposed on imports
- Application for a **Transshipment Permit** through TradeNet® is required when you are:
  - Transshipping goods from one Free Trade Zone (FTZ) to another FTZ
  - Transshipping controlled goods within a FTZ. For instance, when goods are moved from the ship in the FTZ to a storage facility within the FTZ.
    - If you are transshipping controlled goods within a FTZ , your Transshipment Permit must also be approved by the Competent Authorities (CAs)
  - Transshipping strategic goods.
    - If you are transshipping Strategic Goods, you must obtain a **Strategic Goods Control (SGC)TradeNet Permit before** the goods leave Singapore

# Major Exporter Scheme (MES)

---

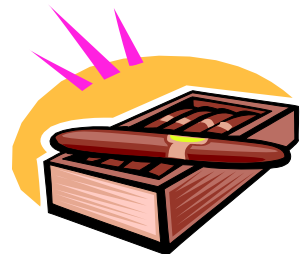


- MES is a scheme whereby the payment of GST is suspended at the point of importation of goods. MES traders will be allowed to import non-dutiable goods without paying GST to Singapore Customs (SC)
- MES traders will charge and account GST when they supply the goods locally. Thus, traders who export their goods subsequently will not face cash flow problems on their imports
- To qualify for MES, **at least 51%** of the goods sold must be for export

# Dutiable Goods



- There are 4 broad categories of dutiable goods in Singapore, namely:
  - **Intoxicating liquor**, including spirits, wine, beer, ale and stout
  - **Tobacco**, including cigarette and cigars
  - **Motor spirit** (petroleum)
  - **Motor cars and motorcycles/ scooters**





# Licensed Warehouse Scheme

---



- A Licensed Warehouse is designated area approved and licensed by the Singapore Customs for storing dutiable goods, namely:
  - Liquor
  - Tobacco
  - Motor vehicles
  - Petroleum
- Duty and GST payable is suspended for storing these goods
- The licensed area is demarcated with lines, separating it from other areas. The non-designated area of the same warehouse premises may be used for other purposes
- It may be operated by the owner of the goods or service operator who is responsible for the security and proper control of the warehoused goods

# Tariff and Duty Rates



- **Customs duty** :A kind of **indirect tax** which is realized on goods of international trade. A kind of **consumption tax**. Duties levied by the government in relation to imported items is referred to as **import duty**
  - **Ad valorem rate**
    - ✓ Duty is calculated as a percentage of the assessed value of the dutiable goods
  - **Specific rate**
    - ✓ Duty is based on a specified amount per unit of weight, volume, or quantity of the dutiable goods
  - **Composite/ compound rate**
    - ✓ Based on either a percentage or a specified amount and shall be the greater of the amounts calculated on such rates;
    - ✓ Or a percentage and a specified amount and shall be the aggregate of such percentage and amount
- **Excise tax**: Tax on a good produced within the country

# Zero GST Warehouse Scheme (ZGS)

---



- ZGS is conceptually an extension of the FTZ into the premises of business
- When goods are removed from FTZ or imported via the land checkpoints, and moved into a ZGS, GST on the goods is suspended
- This scheme was introduced in 1 Jan 2006, to strengthen Singapore's status as a logistics and distribution hub in the region
  - It helps importers, exporters and distributors to reduce business costs

# Zero GST Warehouse Scheme (ZGS)

---



- They cannot be used for storage of dutiable intoxicating liquors, petroleum products, tobacco products and motor vehicles
- ZG Warehouses can also be used to store approved non-dutiable commodities such as coffee, pepper, rubber, base metal, crude oil and petroleum products

# ZGS License Types

---



There are 3 types of ZGS warehouse to cater to different companies, namely :

- **Warehouse Type I License**

- Operated by importers and service warehouse operators who store imported goods, **with at least 80% meant for re-export**

- **Warehouse Type II License**

- Operated by importers and service warehouse operators who store imported goods, **for regional/ international and/or local distribution**

- **Warehouse Type III License**

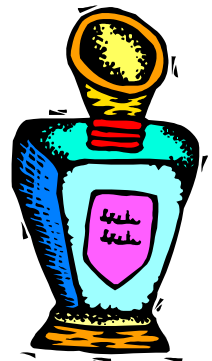
- Operated by importers and service warehouse operators who store imported goods **at different locations, for regional/ international and/or local distribution**

# Industrial Exemption Factory Scheme

---



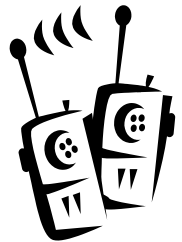
- Tax breaks for manufacturers who use dutiable raw materials for manufacturing
  - Local industries which use dutiable raw materials to manufacture non-dutiable products and 100% of these products are to be exported
  - An example of a business that may qualify is a cosmetics company that uses alcohol (dutiable raw material) in manufacturing fragrances



# Import Control List



- The import of some goods are subject to the control of some **controlling agencies**, which requires application of approvals or licenses prior to getting the import permit
- Examples:



Item	Controlling Authority
<b>Animals, Seafood</b>	<b>Agri-food and Veterinary Authority (AVA)</b>
<b>Films &amp; video</b>	<b>Media Development Authority (MDA)</b>
<b>Toy guns &amp; weapons</b>	<b>Singapore Police Force (SPF)</b>
<b>Pharmaceuticals</b>	<b>Health Sciences Authority (HSA)</b>
<b>Toy walkie-talkies</b>	<b>The Infocomm Development Authority of Singapore (IDA)</b>

# Prohibited Goods



The following items are **NOT** allowed to be imported into Singapore:

- Chewing gum (except dental or nicotine gum)
- Chewing tobacco and imitation tobacco products
- Cigarette lighters of pistol or revolver shape
- Controlled drugs and psychotropic substances
- Endangered species of wildlife and their by-products
- Firecrackers
- Obscene articles, publications, video tapes/discs and software
- Reproduction of copyright publications, video tapes, video compact discs, laser discs, records or cassettes
- Seditious and treasonable materials





# TradeNet<sup>®</sup> 4.0 (Import)



The screenshot shows a Windows Internet Explorer browser window with the following elements:

- Address Bar:** <https://tradenet.rp.sg/tradenet4/login.aspx>
- Menu Bar:** File, Edit, View, Favorites, Tools, Help
- Windows Live:** Windows Live button and navigation links (What's New, Profile, Mail, Photos, Calendar, MSN, Share)
- Navigation Bar:** Login button, Home, RSS, Print, Page, Tools
- Main Content Area:**
  - TradeNet Version 4.0** logo
  - The Way Forward for Efficient Submission**
  - Enter TradeNet 4.0 login information**
  - User:**
  - Password:**
  - Login** button
  - Release : 1.0.0.18*
- Status Bar:** Done, Local intranet, 100%
- Taskbar:** Start button, system tray (EN, clock 1:08 PM Thursday 1/7/2010), open windows (P14-Goods C..., E216-W14a..., Login - Windo...)

# TradeNet<sup>®</sup> 4.0 (Import)



The screenshot displays the KEWILL-IPACS Tradenet Version 4.0 web application running in Internet Explorer. The browser's address bar shows the URL <https://tradenet.rp.sg/TradeNet4/default.aspx>. The application header includes the text "REPUBLIC POLYTECHNIC", "KEWILL-IPACS Tradenet Version 4.0", and "TR02 / v01t.v01t004". A navigation menu contains the following items: Entry, Cancellation / Refund, Comm, Status, CCP, Report, Maintenance, Tools, Interface, Help, and LogOut. The main content area lists several transaction types with corresponding actions:

In Payment	Add
In Non Payment	Modify
Export	Retrieve
Export With Certificate Of Origin	Delete
Transhipment / Movement	Query
Application for Certificate Of Origin	
Amendment In Payment	
Amendment In Non Payment	
Amendment Export	
Amendment Transhipment / Movement	

The Windows taskbar at the bottom shows the Start button, system tray icons, and the system clock displaying 1:09 PM on Thursday, 1/7/2010. The taskbar also includes open applications: P14-Goods C..., E216-W14a..., and KEWILL-IPAC...

# TradeNet<sup>®</sup> 4.0 (Import)



KEWILL-IPACS Tradenet Version 4.0 - In Payment Declaration - Windows Internet Explorer

https://tradenet.rp.sg/TradeNet4/Project/IPT/DecIPT1DedInfo.aspx?WkMode=1&MsgType=IPT

File Edit View Favorites Tools Help

Windows Live What's New Profile Mail Photos Calendar MSN Share Sign in

KEWILL-IPACS Tradenet Version 4.0 - In Payment De...

REPUBLIC POLYTECHNIC KEWILL-IPACS Tradenet Version 4.0 TR02 / v01t.v01t004

Entry Cancellation / Refund Comm Status CCP Report Maintenance Tools Interface Help LogOut

In Payment Declaration Add

Decl Info Party Info Transport Invoice Item Document Summary Save Cancel

**Declaration Information**

Message Ref No: Permit Status: Permit No:

Declarant UEN: 200503337D Company Name: REPUBLIC POLYTECHNIC

Declaration Type: \* DNG - Duty & GST

Cargo Packing Type: \* 2 - Conventional

Inward Tpt Mode: \* 4 - Air

Supply Indicator:  (if there is a supply)

BG Indicator:  Declaring Agent's BG  Importer's BG

Previous Permit No:

Recipient Mailbox #1: [Select One]

Recipient Mailbox #2: [Select One]

Recipient Mailbox #3: [Select One]

**Release**

Place of Release: \* CZ Name: \* CHANGI FTZ

Address: \* CHANGI

**Receipt**

Place of Receipt: \* FHJ Name: \* FHJ LOGISTICS

Address: \* CHANGI ROAD

**Declarant Information**

User ID: TR02 - TRAINEE 02 Name: TRAINEE 02

Tel: NRIC: S0000002

MsqRefNo: New Declaration

Next Save Cancel

Local internet 100%

start P14-Goods C... E216-W14a... KEWILL-IPAC... 1:11 PM Thursday 1/7/2010

# TradeNet<sup>®</sup> 4.0 (Import)



KEWILL-IPACS Tradenet Version 4.0 - In Payment Declaration - Windows Internet Explorer

https://tradenet.rp.sg/TradeNet4/Project/IPT/DedIPT2PartyInfo.aspx?msgtype=IPT&tind=1&iname=&ind=

File Edit View Favorites Tools Help

Windows Live [Search] What's New Profile Mail Photos Calendar MSN Share [Sign in]

★ + KEWILL-IPACS Tradenet Version 4.0 - In Payment De... [Home] [RSS] [Print] [Page] [Tools]

**REPUBLIC POLYTECHNIC** **KEWILL-IPACS Tradenet Version 4.0** **TR02 / v01t.v01t004**

Entry > Cancellation / Refund > Comm > Status > CCP > Report > Maintenance > Tools > Interface Help > LogOut

**In Payment Declaration** Add

Decl Info Party Info Transport Invoice Item Document Summary Save Cancel

**Party Information**

Importer UEN: \* 1990123657R ... Name: \* RELAC PTE LTD

Inward Carrier UEN: \* 1234567890CP ... Name: \* CATHAY PACIFIC CARGO SINGAPORE PTE LTD

Agent UEN: \* 2000167548T ... Name: \* ECEL LOGISTICS

Frt Fwd/NVOCC UEN: ... Name: ...

**Claimant Information**

Claimant UEN: ... Company: ...

NRIC: ... Name: ...

Tel: ...

MsgRefNo: New Declaration

Previous **Next** Save Cancel

Local intranet 100%

start [Taskbar Icons] P14-Goods C... E216-W14a-... KEWILL-IPAC... 1:14 PM Thursday 1/7/2010

# TradeNet<sup>®</sup> 4.0 (Import)



The screenshot shows the 'KEWILL-IPACS Tradenet Version 4.0 - In Payment Declaration' web application running in Internet Explorer. The browser address bar shows the URL: <https://tradenet.rp.sg/TradeNet4/Project/IPT/DedIPT3Transport.aspx?msgtype=IPT&tind=2&iname=&iind=>

The application header includes the text 'REPUBLIC POLYTECHNIC', 'KEWILL-IPACS Tradenet Version 4.0', and 'TR02 / v01t.v01t004'. A navigation menu contains buttons for 'Entry', 'Cancellation / Refund', 'Comm', 'Status', 'CCP', 'Report', 'Maintenance', 'Tools', 'Interface', 'Help', and 'LogOut'. Below this is a sub-menu for 'In Payment Declaration' with an 'Add' button. A secondary menu includes 'Decl Info', 'Party Info', 'Transport', 'Invoice', 'Item', 'Document', and 'Summary', with 'Save' and 'Cancel' buttons to the right.

The 'Inward Transport' section contains the following fields:

- Arrival Date: 07/01/2010
- Port of Loading: GBLHR
- Flight No: \* BA 554
- MAWB / OBL: \* 020125618810
- Transport Mode: 4 - AIR
- Destination: LONDON/HEATHROW APT

A red circle highlights the 'Next' button in the bottom right corner of the form area. Below the form, a message reads 'MsgRefNo: New Declaration'. The Windows taskbar at the bottom shows the system tray with the date 'Thursday 1/7/2010' and time '1:15 PM', along with several open application windows.

# TradeNet<sup>®</sup> 4.0 (Import)

KEWILL-IPACS Tradenet Version 4.0 - In Payment Declaration - Windows Internet Explorer

https://tradenet.rp.sg/TradeNet4/Project/IPT/DeclIPT5Invoice.aspx?msgtype=IPT&tind=3&iname=Inv&iind=

REPUBLIC POLYTECHNIC KEWILL-IPACS Tradenet Version 4.0 TR02 / v01t.v01t004

Entry Cancellation / Refund Comm Status CCP Report Maintenance Tools Interface Help LogOut

In Payment Declaration Add

Decl Info Party Info Transport Invoice Item Document Summary Save Cancel

Invoice List Invoice Info

SNo	Invoice No	Invoice Date	Term Type	CIF
0				

Add Invoice

MsgRefNo: New Declaration Previous Next Save Cancel

Local intranet 100%

start P14-Goods C... E216-W14a... KEWILL-IPAC... 1:16 PM Thursday 1/7/2010

# TradeNet<sup>®</sup> 4.0 (Import)



Browser tabs: Favorites, Zimbra Collaboration Suit..., i-SAIL Calendar (2), (18 unread) - seowaikho..., https--myrp.sg-CETLMS-..., https--myrp.sg-CETLMS-..., SEG Internship Portal (2), ComfortDelGro Engineeri...

Browser address bar: Staff Workspace, KEWILL-IPACS Tradene... x

Page: Page, Safety, Tools

REPUBLIC POLYTECHNIC **KEWILL-IPACS Tradenet Version 4.0** TR06 / v01t.v01t004

Entry | Cancellation / Refund | Comm | Status | CCP | Report | Maintenance | Tools | Interface | Help | LogOut

**In Payment Declaration** Add

Decl Info | Party Info | Transport | **Invoice** | Item | Document | Summary Save Cancel

Invoice List **Invoice Info**

**Invoice Information**

Serial No:	1	Total Invoice:	0
Invoice No: *	201101022	Invoice Date: *	15/12/2011
Term Type: *	CIF - Cost, Insurance and Freight		

**Manufacturer Information**

Manufacturer Code:	[Select One]	Manufacturer Name:	HUBB BRANDY HOUSE
--------------------	--------------	--------------------	-------------------

**Supplier Information**

Supplier Code:	[Select One]	Supplier Name:	HUBB BRANDY HOUSE
----------------	--------------	----------------	-------------------

Save Invoice Undo Invoice CIPC Vehicle

# TradeNet<sup>®</sup> 4.0 (Import)



REPUBLIC POLYTECHNIC

KEWILL-IPACS Tradenet Version 4.0

TR06 / v01t.v01t004

Entry ▶ Cancellation / Refund ▶ Comm ▶ Status ▶ CCP ▶ Report ▶ Maintenance ▶ Tools ▶ Interface ▶ Help ▶ LogOut

CIF Calculation : In Payment Declaration Add

Ded Info Party Info Transport Invoice Item Document Summary

Save Cancel

Invoice List Invoice Info Invoice CIF

Invoice Number: 201101022

Invoice Term Type: CIF - COST, INSURANCE AND FREIGHT

SNo	Charge Item	Currency	Exchange Rate	Percentage	Amount	Amount in S\$
A)	Total Invoice:	SGD	1.000000		20,000.00	
B)	CIF					20,000.00
H)	Other Charges:	SGD	1.000000			
I)	Customs Value (G + H):					20,000.00
J)	GST Amount (% of I):			7		1,400.00

Click icon to calculate

Print **Save Detail** Undo Detail



# TradeNet<sup>®</sup> 4.0 (Import)



Ded Info Party Info Transport Invoice **Item** Document Summary

Save Cancel

Item List **Item Detail**

## Item Information

HS Code: \* 22082010 ...

Inv Serial No: 1 - 201101022

Description: \* BRANDY 46% OR LESS ALC VOL (LTR)

**Get HSDesc**

Brand: \*

Marks & No:

Markings: [Select One]

Dutiable Type: \*  Liquor  Tobacco  Petroleum

Ctry of Origin: \* GB ...

HS Quantity: \* 1,000.0000 Unit: \* LTR ...

Unit Wt/Vol: \* 1.0000 Unit: \* LTR ...

LSP Value (S\$):

Unit Price: Curr: ...

Cust Duty Rate: Unit: ...

Exci Duty Rate: 70.0000 Unit: LPA ...

GST Amount: 4.90

Item No: 1 Total Items: 0

Rate Type: \*  Ad-valorem  Specific

Term Type: CIF - Cost, Insurance and Freight

Model:

Inw HAWB/HBL:

Pref D.Rate:  DG Indicator:

UNITED KINGDOM

Dutiable Qty: \* 1.0000 Unit: \* LTR ...

Item Inv Value:

CIF/FOB(S\$): 20,000.00

Amount:

Amount: 70.00

[0.00 + 0.00 + 70.00 ] \* 0.07

Click icon to calculate

**Save Item** Undo Item CIFIC Packing Vehicle Detail CA/SC Detail

# TradeNet<sup>®</sup> 4.0 (Import)



REPUBLIC POLYTECHNIC

KEWILL-IPACS Tradenet Version 4.0

TR06 / v01t.v01t004

Entry | Cancellation / Refund | Comm | Status | CCP | Report | Maintenance | Tools | Interface | Help | Logout

Packing : In Payment Declaration Add

Decl Info | Party Info | Transport | Invoice | **Item** | Document | Summary

Save Cancel

Item List | Item Detail | **Packing Info**

**Mandatory for Liquor / Tobacco / Petroleum Item; Optional For Others**

Previous Lot No:	<input type="text"/>
Loose/Outer Pack Qty:	<input type="text" value="1,000"/>
In-Pack Qty:	<input type="text"/>
Inner-Pack Qty:	<input type="text"/>
Inmost-Pack Qty:	<input type="text"/>
Liquor Strength (%):	<input type="text" value="40.000"/>

Current Lot No:	<input type="text" value="2011412"/>
Unit:	<input type="text" value="LTR"/> ...
Unit:	<input type="text"/> ...
Unit:	<input type="text"/> ...
Unit:	<input type="text"/> ...

Quantity Based on Packing Description:  Yes  No

Duty Amount Based on Packing Description:  Yes  No

**Save Detail** Undo Detail

# TradeNet<sup>®</sup> 4.0 (Import)



REPUBLIC POLYTECHNIC

KEWILL-IPACS Tradenet Version 4.0

TR06 / v01t.v01t004

Entry ▾ Cancellation / Refund ▾ Comm ▾ Status ▾ CCP ▾ Report ▾ Maintenance ▾ Tools ▾ Interface ▾ Help ▾ LogOut

CA : In Payment Declaration Add

Decl Info Party Info Transport Invoice **Item** Document Summary Save Cancel

Item List Item Detail **CA Info**

**CA/SC Product Code :**

Product Code / ICDV No. / Item Code :  ... Quantity :  Unit :  ...

**Add** Cancel

Select	Edit	Delete	Product Code No	Product Code	Product Quantity	Product Unit

**Details for CA/SC Code :**

No. of Crews / [CA/SC] Code 1 :  Voyage Duration / [CA/SC] Code 2 :  [CA/SC] Code 3 :

Add Cancel

Edit	Delete	SNo.	Product Code No	No. of Crews / [CA/SC] Code 1	Voyage Duration / [CA/SC] Code 2	[CA/SC] Code 3

# TradeNet<sup>®</sup> 4.0 (Import)



Staff Workspace    KEWILL-IPACS Tradene... x

REPUBLIC POLYTECHNIC    KEWILL-IPACS Tradenet Version 4.0    TR06 / v01t.v01t004

Entry ▶ Cancellation / Refund ▶ Comm ▶ Status ▶ CCP ▶ Report ▶ Maintenance ▶ Tools ▶ Interface ▶ Help ▶ LogOut

CA : In Payment Declaration Add

**CA/SC Product Code :**

Product Code / ICDV No. / Item Code :  ...    Quantity :     Unit :  ...

Select	Edit	Delete	Product Code No	Product Code	Product Quantity	Product Unit
Select	Edit	Delete	1	ZBPOECA00CW	1000	LTR

**Details for CA/SC Code :**

No. of Crews / [CA/SC] Code 1 :     Voyage Duration / [CA/SC] Code 2 :     [CA/SC] Code 3 :

Edit	Delete	SNo.	Product Code No	No. of Crews / [CA/SC] Code 1	Voyage Duration / [CA/SC] Code 2	[CA/SC] Code 3

# TradeNet<sup>®</sup> 4.0 (Import)



[Entry](#) | 
 [Cancellation / Refund](#) | 
 [Comm](#) | 
 [Status](#) | 
 [CCP](#) | 
 [Report](#) | 
 [Maintenance](#) | 
 [Tools](#) | 
 [Interface](#) | 
 [Help](#) | 
 [LogOut](#)

[In Payment Declaration](#) [Add](#)

[Decl Info](#) | 
 [Party Info](#) | 
 [Transport](#) | 
 [Invoice](#) | 
 [Item](#) | 
 [Document](#) | 
 [Summary](#)

### Item Information

HS Code: \*    
 Inv Serial No:   
 Description: \*   
  
 Brand: \*   
 Marks & No:   
 Markings:   
 Dutiable Type: \*  Liquor  Tobacco  Petroleum  
 Ctry of Origin: \*    
 HS Quantity: \*  Unit: \*    
 Unit Wt/Vol: \*  Unit: \*    
 LSP Value (S\$):   
 Unit Price:  Curr:    
 Cust Duty Rate:  Unit:    
 Exci Duty Rate:  Unit:    
 GST Amount:

Item No:  Total Items:   
 Rate Type: \*  Ad-valorem  Specific  
 Term Type:   
 Model:   
 Inw HAWB/HBL:   
 Pref D.Rate:  DG Indicator:   
  
 Dutiable Qty: \*  Unit: \*    
 Item Inv Value:   
 CIF/FOB(S\$):   
 Amount:   
 Amount:

# TradeNet<sup>®</sup> 4.0 (Import)



Staff Workspace    KEWILL-IPACS Tradene... X

REPUBLIC POLYTECHNIC    KEWILL-IPACS Tradenet Version 4.0    TR06 / v01t.v01t004

Entry ▶ Cancellation / Refund ▶ Comm ▶ Status ▶ CCP ▶ Report ▶ Maintenance ▶ Tools ▶ Interface ▶ Help ▶ LogOut

**In Payment Declaration** Add

Decl Info   Party Info   Transport   Invoice   **Item**   Document   Summary

**Save**   Cancel

Item List   Item Detail

Add Item

		SNo	HS Code	Description	Quantity	CIF/FOB	Gst	InHAWB	Country of Origin
Edit	Delete	1	22082010	BRANDY 46% OR LESS ALC VOL (LTR)	1000.0000	20000.00	3360.00		GB

# TradeNet<sup>®</sup> 4.0 (Import)



The screenshot displays the TradeNet 4.0 web application interface within an Internet Explorer browser. The browser's address bar shows the URL: `https://tradenet.rp.sg/TradeNet4/Project/IPT/DeclIPT8Summary.aspx?msgtype=IPT&tind=6&iname=&iind=0`. The application's title bar reads "KEWILL-IPACS Tradenet Version 4.0 - In Payment Declaration - Windows Internet Explorer".

The application features a navigation menu with tabs for "Ded Info", "Party Info", "Transport", "Invoice", "Item", "Document", and "Summary". The "Summary" tab is currently selected. Below the navigation menu, there are "Save" and "Cancel" buttons.

The main content area is titled "Summary" and contains a table of financial and quantity data. The table is as follows:

Total Item:	1	Total Cust Duty Amt (\$):	
Total Gross Weight: *	1,000.0000 Unit: * KGM	Total Excise Duty Amt (\$):	28,000.00
Total Qty (Outer Pack): *	1,000.0000 Unit: * LTR	Total GST (\$):	3,360.00
Total CIF/FOB (\$):	20,000.00	Total Amt Payable (\$):	31,360.00
xRef No./Job Ref No:			

Below the table is a "Remarks:" section with several empty text input fields.

At the bottom of the application, there is a "Ready to Submit:" section with a checkbox:  I/We declare that all particulars in this Application are true and correct.

The Windows taskbar at the bottom shows the "start" button, several application icons, and the system tray displaying the time as 1:29 PM on Thursday, 1/7/2010.

# TradeNet<sup>®</sup> 4.0 (Import)



Browser tabs: Favorites, Zimbra Collaboration Suit..., i-SAIL Calendar (2), (18 unread) - seowaikhoe ..., https--myrp.sg-CETLMS-..., https--myrp.sg-CETLMS-..., SEG Internship Portal (2), ComfortDelGro Engineeri...  
Address bar: Staff Workspace, KEWILL-IPACS Tradene... x

REPUBLIC POLYTECHNIC

KEWILL-IPACS Tradenet Version 4.0

TR06 / v01t.v01t004

Entry ▶ Cancellation / Refund ▶ Comm ▶ Status ▶ CCP ▶ Report ▶ Maintenance ▶ Tools ▶ Interface ▶ Help ▶ LogOut

Save : In Payment Declaration Add

**Declaration successfully saved:**

**MsgRefNo : IPTD201112010001**

**Do you want to:**

[Add A New Record](#)

[Modify An Existing Record](#)

[Retrieve Record](#)

[Quit Declaration Page](#)



# Calculation of Duty Rates & SP for Brandy



## HS Code: 22082010 – Brandy 46% Or Less Alc Vol (Ltr)

- Excise duty: \$70 per litre of alcohol, hence for each consignment  
Total duty = 1000 bottles x 1 litre x \$70 per litre x 40%  
= **\$28,000**
- GST payable = [CIF value + Duty] x 7%  
per consignment = [\$20 x 1,000 + \$28,000] x 7%  
= **\$3,360**
- Cost of duties + GST = \$28,000 + \$3,360 = **\$31,360**
- Total cost of consignment = \$20 x 1,000 + \$31,360  
= **\$51,360**
- Thus, add 30% profit = \$51,360 + 30% of Cost on top of cost price = **\$66,768**
- Selling Price per bottle = \$66,768 / 1,000  
= **\$66.77**



# Today's Problem

---



- Assuming transportation and storage costs are not factored in, he should sell the brandy at \$66.77 (including GST) per bottle for a 30% profit
- For import of goods, David needs to know whether the goods are controlled, dutiable or non-dutiable
  - He can go for schemes that allow his business to defer GST payment, E.g. MES, ZGS
  - If the goods are dutiable, he needs to have a Licensed Warehouse to store them



# Learning Outcome

---



- Basic Import Requirements
- Types of Import Schemes
- Duties and Tariffs
- Controlled and Prohibited Goods



# Going Further....

## Import Certificate and Delivery Verification

- Certain high-technology products are subjected to export control by the exporting country
- Exporter in the exporting country may ask the Singapore importer for an **Import Certificate and Delivery Verification (ICDV)** from Singapore
- The purpose of the ICDV is to ensure that the items are in fact imported into Singapore and are not diverted or re-export to another destination

