



Circular No: 07/2016  
26 Apr 2016

To Traders and Declaring Agents

Dear Sir/Madam

## **REMOVAL OF SHUT-OUT GOODS FROM FREE TRADE ZONE (FTZ)**

This circular sets out the documentation requirements for removal of shut-out goods from the Free Trade Zones (FTZs) under the following scenarios:

- a) Goods removed **within 24 hours** from the entry of goods into a FTZ, where the goods were not previously released from a Licensed Warehouse/Zero GST Warehouse, not previously imported under Temporary Import Scheme or not under transshipment with inter-gateway movement:
  - i) Re-import of non-dutiable goods into customs territory - Customs permit not required
  - ii) Re-import of dutiable goods into customs territory - In-Payment (Duty and GST) permit
  
- b) Goods removed **after 24 hours** from the entry of goods into a FTZ, where the goods were not previously released from a Licensed Warehouse/Zero GST Warehouse, not previously imported under Temporary Import Scheme or not under transshipment with inter-gateway movement:
  - i) Re-import of non-dutiable goods into customs territory - In-Non-Payment (Shut-out) permit
  - ii) Re-import of dutiable goods into customs territory - In-Payment (Duty and GST) permit
  
- c) Goods that were previously released from a Licensed Warehouse/Zero GST Warehouse:
  - i) Re-import of non-dutiable and/or dutiable goods into Licensed Warehouse Scheme/Zero GST Warehouse Scheme - In-Non-Payment (Shut-out) permit
  - ii) Re-import of non-dutiable and/or dutiable goods into customs territory - In-Payment (GST)/In-Payment (Duty and GST) permit

- d) Goods that were previously imported under Temporary Import Scheme:  
Re-import of non-dutiable and/or dutiable goods into customs territory  
- In-Payment (GST)/In-Payment (Duty and GST) permit
- e) Goods that were previously under transshipment with inter-gateway movement (i.e. transshipment from first checkpoint to second checkpoint, and shut-out from second checkpoint):
  - i) Import of non-dutiable and/or dutiable goods into Licensed Warehouse Scheme/Zero GST Warehouse Scheme - In-Non-Payment (Approved Premises/Schemes) permit
  - ii) Import of non-dutiable and/or dutiable goods into customs territory - In-Payment (GST)/In-Payment (Duty and GST) permit

2 The detailed documentation requirements, including the supporting documents to be produced to ICA officer for inward cargo clearance of the shut-out goods for the above five scenarios are in the attached **Annex A**.

3 We would like to remind traders that local goods that are not meant for export should not be brought into the FTZs, as the FTZs are meant to facilitate entrepot trade and transshipment activities.

4 This Circular supersedes previous Customs Circulars (No. 37/1997, 04/2001 and 09/2001) issued on this matter.

5 If you need further clarification, please contact the Customs Call Centre at Tel. No. 6355 2000 or email your enquiries to [customs\\_documentation@customs.gov.sg](mailto:customs_documentation@customs.gov.sg).

Yours faithfully

Ivy Chong  
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 [customs\\_documentation@customs.gov.sg](mailto:customs_documentation@customs.gov.sg).

**REMOVAL OF SHUT-OUT GOODS FROM THE FREE TRADE ZONE (FTZ)**

No	Type of Goods	Movement Type	Customs Permit Requirement	Supporting documents to be produced to ICA for cargo clearance
A	Goods removed <u>within 24 hours</u> from the entry of goods into FTZ, where the goods were <u>not</u> previously released from a Licensed Warehouse/Zero GST Warehouse, <u>not</u> previously imported under Temporary Import Scheme or <u>not</u> under transshipment with inter-gateway movement.			
A1	Non-dutiable goods	Re-import into customs territory.	Not Required.	<ul style="list-style-type: none"> <li>• Letter from the exporter or his agent explaining the reasons for taking delivery of the shut-out goods and the goods' details;</li> <li>• Shipping note;</li> <li>• Delivery note by the cargo terminal/warehouse in the FTZ; and</li> <li>• Any other relevant supporting documents.</li> </ul>
A2	Dutiable goods	Re-import into customs territory.	Required.  (i) Message Type = In-Payment (IPT); and (ii) Declaration Type = Duty and GST (DNG)	<ul style="list-style-type: none"> <li>• In-Payment (Duty &amp; GST) permit; and</li> <li>• Any other relevant supporting documents.</li> </ul>

No	Type of Goods	Movement Type	Customs Permit Requirement	Supporting documents to be produced to ICA for cargo clearance
B	Goods removed <u>after 24 hours</u> from the entry of goods into FTZ, where the goods were <u>not</u> previously released from a Licensed Warehouse/Zero GST Warehouse, <u>not</u> previously imported under Temporary Import Scheme or <u>not</u> under transshipment with inter-gateway movement.			
B1	Non-dutiable goods	Re-import into customs territory.	<p>Required.</p> <p>(i) Message Type = In-Non-Payment (INP); and</p> <p>(ii) Declaration Type = Shut-out (SHO)</p> <p>To also indicate the Out (Direct) [OUT(DRT)] Permit number in the "Previous Permit No." field.</p>	<ul style="list-style-type: none"> <li>• In-Non-Payment (Shut-out) permit;</li> <li>• Letter from the exporter or his agent explaining the reasons for taking delivery of the shut-out goods and the goods' details;</li> <li>• Shipping note;</li> <li>• Delivery note by the cargo terminal/warehouse in the FTZ; and</li> <li>• Any other relevant supporting documents.</li> </ul>
B2	Dutiable goods	Re-import into customs territory.	<p>Required.</p> <p>(i) Message Type = In-Payment (IPT); and</p> <p>(ii) Declaration Type = Duty and GST (DNG)</p>	<ul style="list-style-type: none"> <li>• In-Payment (Duty &amp; GST) permit; and</li> <li>• Any other relevant supporting documents.</li> </ul>

No	Type of Goods	Movement Type	Customs Permit Requirement	Supporting documents to be produced to ICA for cargo clearance
C	Goods that were previously released from a Licensed Warehouse/Zero GST Warehouse.			
C1	Non-dutiable and/or dutiable goods	Re-import into Licensed Warehouse Scheme/Zero GST Warehouse Scheme.	<p>Required.</p> <p>(i) Message Type = In-Non-Payment (INP); and</p> <p>(ii) Declaration Type = Shut-out (SHO)</p> <p>To also indicate the Out (Approved Premises/Schemes) [OUT(APS)] Permit number in the "Previous Permit No." field.</p>	<ul style="list-style-type: none"> <li>• In-Non-Payment (Shut-out) permit;</li> <li>• Letter from the exporter or his agent explaining the reasons for taking delivery of the shut-out goods and the goods' details;</li> <li>• Shipping note;</li> <li>• Delivery note by the cargo terminal/warehouse in the FTZ; and</li> <li>• Any other relevant supporting documents.</li> </ul>
C2	Non-dutiable and/or dutiable goods	Re-import into customs territory.	<p>Required.</p> <p>For dutiable goods:</p> <p>(i) Message Type = In-Payment (IPT); and</p> <p>(ii) Declaration Type = Duty and GST (DNG)</p> <p>For non-dutiable goods:</p> <p>(i) Message Type = In-Payment (IPT); and</p> <p>(ii) Declaration Type = GST (including duty exemption) (GST)</p>	<ul style="list-style-type: none"> <li>• In-Payment (GST) permit or In-Payment (Duty &amp; GST) permit; and</li> <li>• Any other relevant supporting documents.</li> </ul>

No	Type of Goods	Movement Type	Customs Permit Requirement	Supporting documents to be produced to ICA for cargo clearance
D	Goods that were previously imported under Temporary Import Scheme.			
D1	Non-dutiable and/or dutiable goods	Re-import into customs territory.	<p>Required.</p> <p>For dutiable goods:</p> <p>(i) Message Type = In-Payment (IPT); and</p> <p>(ii) Declaration Type = Duty and GST (DNG)</p> <p>For non-dutiable goods:</p> <p>(i) Message Type = In-Payment (IPT); and</p> <p>(ii) Declaration Type = GST (including duty exemption) (GST)</p>	<ul style="list-style-type: none"> <li>• In-Payment (GST) permit or In-Payment (Duty &amp; GST) permit; and</li> <li>• Any other relevant supporting documents.</li> </ul>

No	Type of Goods	Movement Type	Customs Permit Requirement	Supporting documents to be produced to ICA for cargo clearance
E	Goods that were previously under transshipment with inter-gateway movement (i.e. transshipment from first checkpoint to second checkpoint, and shut-out from second checkpoint).			
E1	Non-dutiable and/or dutiable goods	Import into Licensed Warehouse Scheme/Zero GST Warehouse Scheme.	<p>Required.</p> <p>(i) Message Type = In-Non-Payment (INP); and</p> <p>(ii) Declaration Type = Approved Premises/Schemes (APS)</p>	<ul style="list-style-type: none"> <li>• In-Non-Payment (Approved Premises/Schemes) permit;</li> <li>• Letter from the importer or his agent explaining the reasons for taking delivery of the shut-out goods and the goods' details;</li> <li>• Shipping note;</li> <li>• Delivery note by the cargo terminal/warehouse in the FTZ; and</li> <li>• Any other relevant supporting documents.</li> </ul>
E2	Non-dutiable and/or dutiable goods	Import into customs territory.	<p>Required.</p> <p>For dutiable goods:</p> <p>(i) Message Type = In-Payment (IPT); and</p> <p>(ii) Declaration Type = Duty and GST (DNG)</p> <p>For non-dutiable goods:</p> <p>(i) Message Type = In-Payment (IPT); and</p> <p>(ii) Declaration Type = GST (including duty exemption) (GST)</p>	<ul style="list-style-type: none"> <li>• In-Payment (GST) Permit or In-Payment (Duty &amp; GST) Permit; and</li> <li>• Any other relevant supporting documents.</li> </ul>