



Circular No: 05/2022  
18 May 2022

Traders and Declaring Agents

Dear Sir/Madam

## **SINGAPORE TRADE CLASSIFICATION, CUSTOMS AND EXCISE DUTIES (STCCED) 2022**

With effect from **19 June 2022**, the Singapore Trade Classification, Customs and Excise Duties (STCCED) 2022 will replace the current 2018 version. The STCCED 2022 incorporates the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 where the Harmonised System (HS) codes are harmonised at the 8-digit level for use by all ASEAN countries.

2 The AHTN 2022 amendments include the creation, deletion and merging of sub-headings. In particular, we would like to highlight that new non-dutiable HS codes have been created for the following goods which were previously classified under dutiable HS codes:

- a) Chassis fitted with engine for vehicles specially designed for travelling on snow (under HS Code 8706.00.34); and
- b) Bodies (including cabs) for vehicles specially designed for travelling on snow (under HS code 8707.10.30).

3 To facilitate the collection and analysis of international trade statistics, all AHTN 2022 HS codes have been assigned with specific units of quantity. Traders and Declaring Agents are advised to check the units of quantity in AHTN 2022 and declare them accordingly in your permit applications submitted via TradeNet for processing.

4 The STCCED 2022 and highlights on the key amendments may be found at our website at [www.customs.gov.sg](http://www.customs.gov.sg) > Businesses > Harmonised System (HS) Classification of Goods. You may also visit our website at [www.customs.gov.sg](http://www.customs.gov.sg) > E-services > Harmonised System Competent Authority Product Code Search Engine for the latest AHTN 2022 HS Codes, dutiable HS Codes and CA Product Codes.

5 With the implementation of AHTN 2022, new permit applications must be submitted using AHTN 2022 HS codes. For permits previously approved before the implementation date using AHTN 2017 HS codes:

- a) Amendments of these permits must be submitted using AHTN 2022 HS codes;
- b) Cancellations of these permits are allowed if the permit has not expired or has not been used for cargo clearance; and
- c) Refund applications are allowed.

6 A list of Frequently Asked Questions is provided in **Annex A** for your reference. If you need further clarification, please submit a feedback form at [www.customs.gov.sg/feedback/](http://www.customs.gov.sg/feedback/) or email your enquiries to [customs\\_classification@customs.gov.sg](mailto:customs_classification@customs.gov.sg).

Yours faithfully

Wan Boon Oon  
Head Tariffs & Trade Services  
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\\_classification@customs.gov.sg](mailto:customs_classification@customs.gov.sg).

## FREQUENTLY ASKED QUESTIONS

**Q1: Where can I find the revised units of quantity for HS codes which were previously assigned with “VAL”?**

**A1:** You will need to refer to the new STCCED 2022, under the column “Unit of Quantity”. For HS codes where “VAL” has been replaced with specific units of quantity (e.g. “KGM”), you will need to submit permit applications according to the revised unit of quantity. Traders are advised to work with their suppliers to issue invoices based on the revised unit of quantity.

**Q2: Why do I still have to submit permit amendments using the AHTN 2022 HS codes, even though I only want to amend other non-HS code fields in the permit?**

**A2:** After AHTN 2022 implementation, new permit applications must be submitted using AHTN 2022 HS codes. For permits previously approved with AHTN 2017 HS codes, permit amendments, if allowed, must be submitted using AHTN 2022 HS codes. Otherwise, the permit amendment applications will be rejected. You are also reminded to ensure that the HS Quantity and Unit are amended, as necessary, based on the units of quantity assigned for the AHTN 2022 HS codes. Please refer to the example below for illustration.

Example: Unit of quantity for HS Code 5911.10.00 has changed from VAL to KGM

Approved using AHTN 2017 HS Code			Amendment using AHTN 2022 HS Code		
HS Code	HS Quantity	Unit	HS Code	HS Quantity	Unit
5911.10.00	100	VAL (declared as KGM)	5911.10.00	100 (no change required)	KGM (no change required)
5911.10.00	100	VAL (declared as CTN)	5911.10.00	e.g. 50 (to be amended according to new Unit, KGM)	KGM (to be amended according to new Unit, KGM)

**Q3: What should I take note when submitting permit applications to re-export the goods previously imported into Singapore under the Temporary Import Scheme using the AHTN 2017 HS codes?**

**A3:** You will need to refer to the new AHTN 2022 HS codes to check if the AHTN 2017 HS code(s) approved in the previous In-Non-Payment (Temporary Consignments) permit are still valid under the AHTN 2022 before you submit the Out (Temporary Consignments) permit application to re-export your goods out of Singapore. If there are changes to the HS code(s), please submit your permit applications using the corresponding AHTN 2022 HS code(s). If your permit applications declared with the AHTN 2022 HS code(s) are rejected, please write in to [customs\\_documentation@customs.gov.sg](mailto:customs_documentation@customs.gov.sg) and provide the following information:

- a) Previous In-Non-Payment (Temporary Consignment) permit number; and
- b) Unique Reference Number (URN) of the rejected Out (Temporary Consignments) permit application.