



Circular No: 09/2021  
3 Sep 2021

Traders and Declaring Agents

Dear Sir/Madam

### **DUTY EXEMPTION ON HEARSEs FOR THE UNDERTAKING INDUSTRY**

Currently, the importation of hearses is subjected to an excise duty of 20%. With effect from 3 Sep 2021, any business entity a) carrying on the business of providing funeral or undertaking services and b) which is incorporated or registered under an Accounting and Corporate Regulatory Authority (ACRA) administered Act with “Funeral and Related Activities” as its principal activity or one of its principal activities will be exempted from the payment of excise duty on the importation of a hearse. The exemption of excise duty is subject to the following conditions:

- a) the hearse must be registered in the name of the business entity; and
- b) the hearse must be registered under the Road Traffic Act as a goods vehicle.

2 Excise duty will be re-imposed if the business entity contravenes any of the above conditions or transfers the hearse to a non-entitled person, unless the transfer is for the sole purpose of the other person destroying or ensuring the proper disposal of the hearse or exporting the hearse.

#### TradeNet Permit Requirements

3 Please note the following procedures when applying for a permit via TradeNet for the importation of hearses eligible for duty exemption:

- a) **Message Type** = “In-Payment”;
- b) **Declaration Type** = “Duty Exemption and GST Payment (GST)”;
- c) **Place of Receipt Code** = “HEARSE”; and
- d) The **Claimant information** as registered with Singapore Customs (i.e. Company’s Name and UEN, Claimant Name and Claimant Code) must be filled. To register for a claimant, please fill up the claimant application form

available on the Singapore Customs' website at [www.customs.gov.sg](http://www.customs.gov.sg) > E-Services > Customs Forms & Service Links under Registration Forms. You are required to register as a claimant before applying for the permit.

4 If you are a TradeNet user, please ensure that your TradeNet Front-end solution is updated with the new Place of Receipt code (i.e. "HEARSE").

5 A list of frequently asked questions (FAQs) is attached at **Annex A** for your reference. If you need further clarification, please contact Singapore Customs Call Centre at 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 Branch  
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).

## FAQs – IMPORTATION OF HEARSE WITH EXCISE DUTY EXEMPTION

1. How do I determine whether the hearse that I am importing from an overseas supplier for my business needs can be granted excise duty exemption by Customs?

You are required to send the hearse to any of the authorised Land Transport Authority (LTA) vehicle inspection centres for inspection and obtain LTA's approval for the hearse to be registered as a goods vehicle in Singapore. You may apply for an In-Non-Payment (Temporary Import for Repair) permit via TradeNet for the temporary import of the hearse for inspection and registration.

Once LTA has approved the hearse to be registered as a goods vehicle in Singapore, you are required to submit the following supporting documents to [customs\\_documentation@customs.gov.sg](mailto:customs_documentation@customs.gov.sg) for our assessment on whether duty can be exempted (with GST payable) on the hearse:

- a) Application letter from the importer or their appointed declaring agent or freight forwarder requesting for duty exemption on the hearse;
- b) Previous approved temporary import permit for the vehicle inspection and registration;
- c) Vehicle registration details where the hearse is registered as a goods vehicle by LTA;
- d) Commercial invoice (incoterm to be specified);
- e) Breakdown of freight and insurance value for the motor vehicle (applicable only if the incoterm is not in CIF);
- f) Bill of lading;
- g) Packing list; and
- h) Other relevant supporting documents.

You will be informed via email if your company is eligible for duty exemption (with GST payable). An In-Payment (GST including Duty Exemption) permit will be required to be applied via TradeNet. If the hearse is not eligible for duty exemption, you are required to apply for the relevant customs permit to pay the excise duty and GST or export the vehicle.

2. I have previously paid the excise duty and GST for my imported hearse or hearse purchased locally from a car dealer. Can I apply for a refund of the excise duty?

There will be no retrospective refund of the previously paid excise duty when your vehicle was first imported into Singapore. Additionally, GST relief is also not granted for hearses.

3. How do I determine if my company is providing “Funeral and Related Activities” as its principal activity or one of its principal activities?

Companies in the undertaking industry can be identified by their Singapore Standard Industrial Classification (SSIC) Code and its corresponding primary/secondary activity in the ACRA bizfile record, i.e. SSIC code 96030.