Taking into account differences in culture and traditions, the use of English in Singapore varies from its use in Canada. Products and services should, therefore, be described in as concrete terms as possible. Abstractions, particularly descriptive terms such as "good", should be avoided as they often mean something different to a Singaporean than to a Canadian.

Singapore's Import Regulations

Most goods are permitted into Singapore under an open general licence without a specific validated licence or prior permission. Certain commodities including rice, sugar, certain air-conditioning machines, chlorine, some medicinal products, and motor vehicles, as well as goods originating in Albania, Cuba, Czechoslovakia, East Germany, Laos, Vietnam, South Africa, and the People's Republic of Mongolia, are subject to specific import licensing. Special permits from the relevant Singapore government department must be obtained for goods such as animals and plants, certain chemicals, tobacco and cigarettes, liquor and petroleum. Pharmaceuticals and chemicals, food products, arms and explosives, and a number of other goods require additional endorsement from the appropriate safety, health, or environmental authority. Finally, the import of firecrackers, cigarette lighters in the shape of a gun, and play currency notes and coins is prohibited.

Singapore historically has been an entrepôt with duties levied on only a few goods for revenue purposes. Out of 2 200 items listed in the trade classification, approximately 8 per cent are subject to import duty. These items are alcoholic beverages, tobacco and petroleum products, clothing, certain food products, cosmetics, tires, cars, air conditioners, television sets, and a few other goods.

The Singapore system of tariffs is based on the Customs Co-operation Council Nomenclature. Approximately two fifths of the duties are levied on a percentage basis and two fifths on an *ad valorem* basis, depending on which is higher. *Ad valorem*, based on the Singapore customs open-market value, is the c.i.f. value of goods plus cost (1 per cent of c.i.f. value to cover handling and most other incidental expenses) for imports directly from manufacturers or suppliers, or c.i.f. value plus cost and agent commission for imports made through an agent.