

TARIFFS

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, whichever is higher. Singapore has no tariffs and no quotas for fish or fish products. Samples of no commercial value enter duty free. For samples of value, travellers should contact the Canadian High Commission prior to leaving for Singapore.

COMMERCIAL INVOICE

Although no special form of contents are prescribed for the commercial invoice, it is advisable to include the following: 1) date and place of shipment; 2) markings of the packages and their numerical order; 3) exact description of the goods (e.g. customary commercial description according to kind, quantity, grade, weight [gross and net] in metric units, with special emphasis on factors that may affect value; 4) agreed upon price of the goods, including unit cost and total cost f.o.b. factory, plus shipping, insurance and other charges; 5) delivery and payment terms; and, 6) the signature of a responsible official from the shippers' firm.

HEALTH CERTIFICATES

Health certificates from the appropriate agencies in Canada are required for fisheries exports to Singapore. Owing to the complexity of sanitary and health regulations, Canadian seafood exporters should also obtain information from the importer prior to the shipment, or directly from the Canadian High Commission in Singapore. A health certificate issued by the authorities of the country of origin is required for all consignments of foreign seafood products imported into Singapore. The required certificate must clearly state verification that the products have undergone the necessary health inspection and are fit for human consumption, in addition to stating any additives which the products may contain. Singapore has several regulations with regard to conservation, additives, food colouring, histamine contents etc. Canadian exporters requiring assistance in determining the applicability of the regulations for their particular additives should contact the Canadian High Commission in Singapore.

BILL OF LADING

There are no regulations specifying the form or number of bills of lading required for any particular shipment entering Singapore, except that it must indicate the weight in kilograms. A bill of lading customarily shows: 1) name of the shipper; 2) name and address of the consignee; 3) port of destination; 4) description of the goods; 5) listing of the freight and other charges; 6) number of bills of lading in the complete set; 7) date and signature of the carriers' official, acknowledging receipt on board of the goods for shipment. This information should correspond with that shown on the invoices and packages. Bills of lading direct of "to order" are accepted. For air cargo shipments, the "way-bill" replaces the bill of lading.

PACKING LIST

Although not required, a packing list is useful in expediting customs clearance at the port of entry. Such a list should describe, in detail, the contents of each case or container included in the shipment giving the net and gross weights, together with the c.i.f. value of each commodity. As an additional note, wherever possible, the required documentation should be forwarded separately to the consignee prior to the departure of the goods for submission to customs with the entry documents. Enclosing them in the package being shipped will cause delay. In addition, designations and descriptions on documents should be in terms of the Harmonized System (HS) or the national tariffs of the country of destination.