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## Singapore Tobacco Retail/Wholesale Licence Application Guide

In Singapore a valid tobacco licence is required before you can import, wholesale, distribute or retail any tobacco product. There were two types of sales of tobacco licence in Singapore which are tobacco retail licence which enables companies to sell tobacco in premises such as bars, restaurants, shops and tobacco import/wholesale licence which is available for distributors of cigarettes and other tobacco product.

You must comply with the rules and regulations of the Tobacco (Control of Advertisements and Sale) Act. This includes not advertising tobacco products. There were certain laws and apply for a tobacco retail licence in Singapore which are The Tobacco Law, The Tobacco Regulations, The Licensee's Obligations under the *Tobacco Law* and *The Prohibition on Certain Products Law*.

### Tobacco Retail Licence

#### 1. Who Can Apply

- (1) Individuals above minimum legal age (MLA):
  - (a) Who have not committed the offence of selling tobacco products to minors (persons below the MLA).
  - (b) Who have not been convicted of contravening any of the applicable laws or terms and conditions of the licence.

In accordance to Singapore local regulations, the MLA for the purchase, use, possession, sale and supply of tobacco products will be raised from 19 to 20 years old from 1 January 2020. The MLA will subsequently be raised to 21 years old on 1 January 2021.

- (2) Companies registered with the Accounting and Corporate Regulatory Authority (ACRA) or companies or individuals licensed by the Singapore Food Agency (SFA) to retail food and beverages:
  - (a) Company Director
  - (b) Sole proprietor
  - (c) Partner
  - (d) Company Manager or originator

## 2. Responsibilities

As a tobacco retail licensee, you are responsible for:

- (1) All transactions of tobacco products carried out at your retail outlet.
- (2) The actions of your employees.
- (3) The supervision of the sale of tobacco products in compliance with the relevant laws.
  - (a) Employees must be familiar with the laws governing the sale of tobacco products.
  - (b) Non-employees are not allowed to handle and retail tobacco.
  - (c) All tobacco products on your licensed premises can only be accessed by employees.
  - (d) Only one packet of each pack size of each cigarette brand is allowed to be displayed in the tobacco storage unit, whenever exposed to customers or the public, whether during re-stocking or during a sales transaction. However, this does not apply to duty free and specialist tobacconist businesses.
- (4) Verifying the age of buyers.
- (5) Retaining every invoice or receipt for each tobacco transaction for a period of 1 year from the date of issue. You should be able to produce these upon request by an authorized officer.
- (6) Do not allow the sale of tobacco products to minors below the MLA.
- (7) Retail of tobacco products is not allowed at makeshift or temporary stalls, hospitals, medical clinics, pharmacies, Chinese medical halls, Traditional Chinese Medicine clinics, gaming arcades and youth-centric institutions under the Ministry of Education (MOE) or Ministry of Social and Family Development (MSF).

### 3. Sale of Tobacco Products to Minors

Anyone who, directly or indirectly, sells any tobacco product to a person below the MLA faces the following:

- (1) First offence:
  - (a) Maximum S\$5,000 fine upon conviction.
  - (b) 6 months suspension of tobacco retail licence.
  - (c) Immediate revocation of licence if the sale is to minors in school uniform, or minors below 12 years of age.
- (2) Subsequent offence:
  - (a) Maximum S\$10,000 fine upon conviction.
  - (b) Revocation of tobacco retail licence.

### 4. Documents Required

The following documents are required for private limited companies and sole proprietorships or partnerships:

- (1) NRIC of applicants
- (2) Tenancy agreement or lease (minimum one year occupation period from date of application)
- (3) GIRO form for fee payment purpose

### 5. Tobacco Retail Licence Fees

Tobacco Retail Licence	Fees	Turnaround Time (Working Days)
New licence application	S\$400 (inclusive of a S\$60 application fee)	14 working days
Renewal of licence for each subsequent year	S\$300	14 working days
Amendment of licence : <ul style="list-style-type: none"> <li>• Change of company name</li> <li>• Change of retail outlet name</li> <li>• Change the type of tobacco products sold</li> </ul>	S\$60	14 working days

**Note:** Licences are valid for 12 months from the date of licence approval. Renewal of licences must be submitted and processed before the expiry.

## Tobacco Import and Wholesale Licence

### 1. Who Can Apply

- (1) Individuals above minimum legal age (MLA):
  - (a) Who have not committed the offence of selling tobacco products to minors (persons below the MLA).
  - (b) Who have not been convicted of contravening any of the applicable laws or terms and conditions of the licence.
- (2) Companies registered with the Accounting and Corporate Regulatory Authority (ACRA):
  - (a) Company Director
  - (b) Sole proprietor
  - (c) Partner
  - (d) Company Manager or originator

### 2. Responsibilities

- (1) Licensees are only allowed to store stocks of tobacco products at the premises specified in the licence, and are required to furnish with documentary proof showing the legal right to the storage use of such premises. The relevant authority may revoke this licence in the absence of such proof for the duration of this licence.
- (2) An application for renewal of the licence shall be submitted to the relevant authority at least five working days, before the licence expires. (**Note:** The renewal of a licence will only take effect after the required fees have been paid to and received by the relevant authority.)
- (3) Licensees shall be responsible for, and shall ensure that all activities and transactions are carried out at the premises specified in the licence in relation to the licensed tobacco products.
- (4) Licensees should not be convicted for any contraventions under any applicable laws or contravene any condition of this licence.

- (5) In the event the relevant authority receive information supported by certification from a medical practitioner of a disability impairing the licensee cognitive abilities for the purposes of complying with this term, the authority may suspend or revoke the licence on the basis that the licensee is unfit and improper to hold the licence.
- (6) Licensees must inform the relevant authority in writing of any additional variant of tobacco products and additional tobacco products (that has not been notified to the authority as part of the licence register) which the licensees intend to import for sale in Singapore, at least 14 days prior to import, and must provide us with samples of the additional variant of tobacco products and additional tobacco products upon request.

### 3. Documents Required

- (1) Copy of NRIC
- (2) Copy of warehouse and office tenancy agreement
- (3) Letter of authorization from the manufacturer of the tobacco product, if the licensees are applying for an import and wholesale licence
- (4) GIRO form for fee payment purpose

### 4. Tobacco Import and Wholesale Licence Fees

Tobacco Import and Wholesale Licence	Fees	Turnaround Time (Working Days)
New licence application	S\$2,720 (inclusive of a S\$100 application fee)	14 working days
Renewal of licence for each subsequent year	S\$2,400	14 working days
Amendment of licence : <ul style="list-style-type: none"> <li>• Change of company name</li> <li>• Change of company registered address</li> <li>• Change of warehouse details</li> </ul>	S\$200	14 working days

**Note:** Licences are valid for 12 months from the date of licence approval. Renewal of licences must be submitted and processed before the expiry.

KAIZEN Group is equipped with experienced and highly qualified professional consultants and is therefore well positioned to provide professional advices and services in respect of the formation and registration of company, and application for various business licences and permits in Singapore. Please call and talk to our professional consultants for details.



*If you wish to obtain more information or assistance, please visit our official website at [www.kaizencpa.com](http://www.kaizencpa.com) or contact us through the following means:*

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