

INSTRUCTIONS

1. You are required to provide information on freight and insurance costs relating to **non-oil imports** only.
2. Non-oil imports refer to all goods **except** oil imports, which refer to crude oil, petroleum, natural gas, and any other derivatives from these fossil fuels, such as petroleum crude oil, diesel, waste oil, ship fuel, jet fuel, naphtha, kerosene, mineral tars, fuel oils, coke, pitch, petroleum jelly and paraffin wax.
3. Please provide information on the cost of freight and insurance as a percentage of total import cost at C.I.F. by geographical breakdown as well as by mode of transport. Please report the overall freight and insurance rates for individual countries under "All Modes" while indicating the corresponding rates for goods imported via the various modes of transport under "Sea", "Air" and "Other" respectively. In addition, please further specify the modes of transport under "Other", e.g. rail, road or pipeline.
4. C.I.F. (cost of insurance and freight) refers to the valuation of goods inclusive of transportation and insurance cost.
5. If exact values are not available, kindly provide us with your best estimates. You may wish to check with your supplier on freight and insurance rates.

How to Complete the Form

The example below shows how freight and insurance rates are to be reported for non-oil imports from an individual country:

- Suppose your company imports non-oil products amounting to \$10,000 (sum of all non-oil imports, inclusive of transport and insurance costs) from a country such as Malaysia in 2021, of which \$5,000 of non-oil products were imported by sea, \$3,000 worth by air and the rest valued at \$2,000 by road.

The total charges for transporting these goods from Malaysia to Singapore amounted to \$1,000, of which sea freight costing \$600 and transportation by air and road cost \$300 and \$100 respectively for the year. In addition, the total cost incurred by your company for insuring these goods amounted to \$500, with insurance costs for sea, air and road transport amounting to \$150, \$300 and \$50 respectively.

All modes:

$$\begin{aligned}\text{Freight cost as a percentage of import C.I.F.} &= \frac{\$1,000}{\$10,000} \times 100\% \\ &= 10.0\%\end{aligned}$$

$$\begin{aligned}\text{Insurance cost as a percentage of import C.I.F.} &= \frac{\$500}{\$10,000} \times 100\% \\ &= 5.0\%\end{aligned}$$

By sea:

$$\begin{aligned}\text{Freight cost as a percentage of import C.I.F.} &= \frac{\$600}{\$5,000} \times 100\% \\ &= 12.0\%\end{aligned}$$

$$\text{Insurance cost as a percentage of import C.I.F.} = \frac{\$150}{\$5,000} \times 100\%$$

$$= 3.0\%$$

By air:

$$\text{Freight cost as a percentage of import C.I.F.} = \frac{\$300}{\$3,000} \times 100\%$$

$$= 10.0\%$$

$$\text{Insurance cost as a percentage of import C.I.F.} = \frac{\$300}{\$3,000} \times 100\%$$

$$= 10.0\%$$

By land:

$$\text{Freight cost as a percentage of import C.I.F.} = \frac{\$100}{\$2,000} \times 100\%$$

$$= 5.0\%$$

$$\text{Insurance cost as a percentage of import C.I.F.} = \frac{\$50}{\$2,000} \times 100\%$$

$$= 2.5\%$$

- To input the derived rates as below:

Country of Import	Freight Cost as a percentage of import C.I.F. (%)				Insurance Cost as a percentage of import C.I.F. (%)			
	Modes of Transport							
	All Modes*	Sea	Air	Other (Please specify)	All Modes*	Sea	Air	Other (Please specify)
Malaysia	10.0%	12.0%	10.0%	5.0% (road)	5.0%	3.0%	10.0%	2.5% (road)

* Note: rate for All Modes is not a direct summation of rates for Sea, Air and Other modes of transport