

Handling of LCL Consolidated Cargoes



**SINGAPORE
CUSTOMS**

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Overview

- Customs Requirements
- Promoting Self-Compliance
 - Red Flags & Proper Procedures
- Responsibilities of Declaring Agents (DAs) and Declarants
- Offences and Penalties
- Voluntary Disclosure Programme
- Customs Courses & Other Information



CUSTOMS REQUIREMENTS



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Customs Requirements

LCL containers may be unstuffed outside the Free Trade Zone (FTZ), subject to the following:

1. All inbound goods in the LCL container must be covered by relevant Customs permits before checkpoint clearance.
 - Container number and shipper's seal of the LCL container must be declared in the Customs declaration
2. For any duty/GST suspended goods meant for storage in licensed premises e.g. LW or ZGS warehouse:
 - Container must **first** be unstuffed at such **approved premises**
 - Any remaining goods which are duty/GST paid can either be unstuffed at: (i) the same approved premise; or (ii) the importer's/freight forwarder's premises after unstuffing of duty/GST suspended goods at the approved premises



Customs Requirements

3. For containers sealed for customs supervision of un-stuffing:

- Customs seals **must not be broken** without the supervision or written permission of Singapore Customs
- Application for supervision of un-stuffing of goods should be e-filed at least **1 working day** before the operations. Allocation of time slot is subject to manpower availability

4. For containers that were not sealed for customs supervision or had been given waiver of supervision, any over-landed goods must be accounted to Customs within 24-hours from the time of un-stuffing.

- Declare a **duty/GST payment permit** to cover the over-landed goods
- Make a **voluntary disclosure {Voluntary Disclosure Programme (VDP)}** to Singapore Customs



PROMOTING SELF-COMPLIANCE



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Promoting Self-Compliance

Red Flags & Proper Procedures for the following:

1. Smuggling of contrabands
2. Unauthorised breaking of Customs seal
3. Undeclared items
4. Incorrect declarations (HS code, item descriptions)
5. Inappropriate use of invoice issued by overseas consolidator
6. Incorrect usage of generic UEN
7. Competent Authority (CA) approval for controlled goods
8. Importation of Counterfeit Goods



Issue 1: Smuggling of Contrabands

Painting



Lighting



Issue 1: Smuggling of Contrabands



Boxing Sand Bag



Sofa Stool



Issue 1: Smuggling of Contrabands

Red Flags

1. Consignee is a fictitious company(i.e. bogus company name)
2. No delivery address is indicated in the manifest/invoice/packing list and LCL consolidator is requested to call the contact person for delivery address
3. Consignee's address is invalid, such as:
 - ✓ No unit number in the address e.g. the delivery address is a multi-tenant building
 - ✓ Invalid unit number



Issue 1: Smuggling of Contrabands

Red Flags

4. Last minute change of delivery address/contact person's details
5. Consignee requests for goods delivery at common areas(e.g. void decks, car park , roadside)
6. Goods in commercial quantities(especially multiple packages of the same type of goods) which are:
 - ✓ Low in declared CIF value
 - ✓ Goods to be delivered to a residential address
 - ✓ Goods are repeatedly being imported by the same individual



Issue 1: Smuggling of Contrabands

Red Flags

7. Goods do not match with the description in the manifest/invoice/packing list
8. Goods are heavier than the weight description in the manifest/invoice/packing list
9. Goods have cavities {internal space(s)} which could be used to store contraband cigarettes
10. Cigarette packets/cartons may be wrapped in black plastic bags

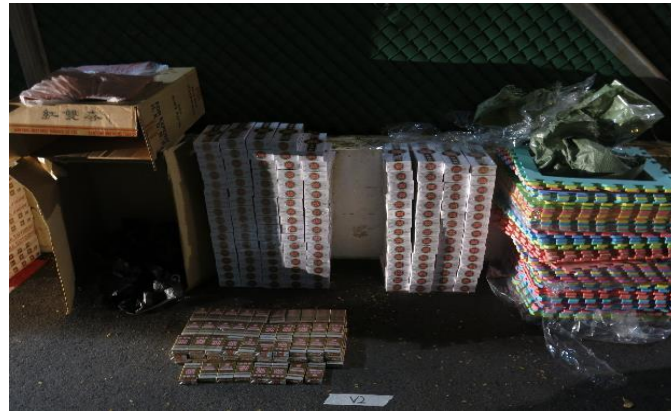


Duty-unpaid cigarettes smuggling through LCL shipments



Some of the “cover loads” used to conceal the duty-unpaid cigarettes - wooden prayer altars, decorative stools and dip soldering devices





Duty - unpaid cigarettes found hidden in consignments of children play mats from China.

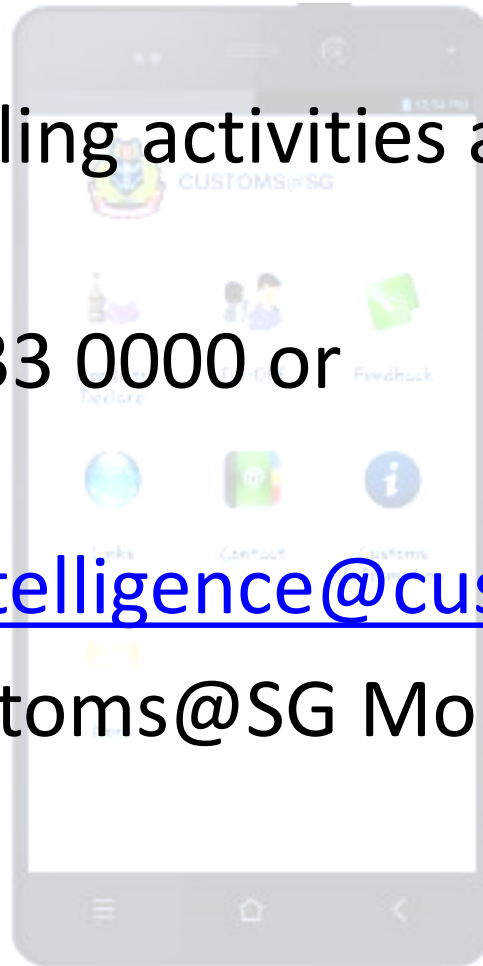


Issue 1: Smuggling of Contrabands

Proper Procedure

To report smuggling activities and/or evasion of duty/GST;

- Call 1800 233 0000 or
- Email to customs_intelligence@customs.gov.sg or;
- Use the Customs@SG Mobile or Web Application



Issue 2: Unauthorised Breaking of Customs Seals

Proper Procedure

Please do not break the red seal without Customs approval. Any violation will lead to investigation and heavy penalty.



Sample of red seal



Issue 2: Unauthorised Breaking of Customs Seals

Proper Procedures

1. For containers requiring Customs supervision (affixed with Customs red seal), consignees or their transport agents must apply to Singapore Customs for supervision on the un-stuffing of goods
2. Application for supervision of un-stuffing of goods should be e-filed at least **1 working day** before the operation.
3. Confirmation of allocation for operation is subject to manpower availability.
4. Customs seals **must not be broken** without (i) the supervision of Customs officer, or (ii) written permission from Singapore Customs as per Regulation 16(4) of the Customs (Container) Regulations.



Issue 3: Undeclared Items

Undeclared items within an item



Undeclared items found in container



Undeclared items mixed within other items



Issue 3: Undeclared Items

Proper Procedures

1. Remind overseas consolidator not to pack “extra goods” into the container and to furnish accurate and complete manifest/packing list
2. Ensure that Customs permits for all items are approved by Customs prior to clearance of container from FTZ
3. If undeclared items are found after un-stuffing:
 - Declare a duty/GST payment permit to cover the over-landed goods
 - Make a voluntary disclosure to Singapore Customs



Issue 4: Incorrect Declarations

Red Flags

1. Line Item no
2. HS Code
3. Item Description
4. Container number
5. Value

Goods classified under different HS codes were consolidated into single line item in the TradeNet[®] declaration

- Value declared on permit differs from invoice
- Under-declaration of value



Issue 4: Incorrect Declarations

PERMIT NO : [REDACTED]

CARGO CLEARANCE PERMIT
=====

PG : 2 OF 2

(CONTINUATION PAGE)

CONSIGNMENT DETAILS

S/NO	HS CODE	CURRENT LOT NO	PREVIOUS LOT NO
MARKING	CTY OF ORIGIN	BRAND NAME	MODEL
IN HAWB/HUCR/HBL			OUT HAWB/HUCR/HBL
PACKING/GOODS DESCRIPTION			HS QUANTITY & UNIT
			CIF/FOB VALUE (S\$)
			GST AMOUNT (S\$)

MANUFACTURER'S NAME

01 98920021
CN UNBRANDED

[REDACTED]
FURNITURE, LIGHTINGS, CARPET, NAIL
PRODUCT, KEYCHAIN, DIAPER, HANDICRAFT, HARDWARE

[REDACTED] PKG
[REDACTED]
[REDACTED]



Issue 4: Incorrect Declarations

- The HS Codes can be found in the Singapore Trade Classification, Customs & Excise Duties (STCCED) 2018

<http://www.customs.gov.sg/businesses/harmonized-system-hs-classification-of-goods>)

- HS/CA Product Code Search Portal

<https://www.tradenet.gov.sg/tradenet/portlets/search/searchHSCA/searchInitHSCA.do>



Issue 4: Incorrect Declarations



SINGAPORE CUSTOMS

HS/CA Product Code Search

HS Code : (min 2 characters)

CA Product Code : (min 3 characters)

Description(s) :

- All Description(s)
 HS Code Description
 CA Product Code Description

Search By

- Containing all of these word(s)(max 2 words separated by space)
 Containing any of these word(s)(max 2 words separated by space)
 Containing phrases
 Beginning with these Word(s)

HS/CA Product Code Download

- Download all HS Code
 Download all Dutiable HS Code
 Download all Product Code

- ✓ Refer to “Advisory: Proper Classification of Goods and Declaration Procedures”
(Circular No: 08/2014 dated 15 May 2014)



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Issue 4: Incorrect Declarations

Proper Procedures

1. Verify the invoice value of the goods e.g. if the value of goods is low
 - Comparing prices online
 - Obtain actual commercial invoices issued by seller
 - Seek confirmation from the importer/consignee (advise that evasion of duty/GST is a serious Customs offence)



Issue 4: Incorrect Declarations

Proper Procedures

2. Declare the names of the actual consignee(s) in the “Goods Description” field of the customs declaration if the goods are meant for parties other than the importer named in the permit.
3. Be mindful of your responsibilities and liabilities in acting as an importer (especially for goods which do not belong to you)
 - Refer to “Advisory: Traders and Declaring Agents Acting as Importer or Exporter of Goods” (Circular No: 12/2013 dated 7 October 2013)



Issue 5: Inappropriate use of “invoice” issued by Overseas Consolidator

Red Flags

Packing List/Invoice



装运日期:
 Date of Shipment: 2014-12-24
 出发地 目的地 运输工具
 From: [REDACTED] TO [REDACTED] Means of Conveyance: BY SEA
 INVOICE NO: [REDACTED]

装箱报价单 PACKING LIST / INVOICE

唛头 Shipping Mark: [REDACTED] CIF SGP

箱号	品名(中文)	品名(英文)	箱数	重量 KG	每箱细数	总数量	单价 (S GD)	总金额 (SGD)	体积
SN	Desc	Desc (English)	Pkg	Weight	Qty	Qty	Unit Pric	Amount	CBM
1	灯	Lamp	14	330.00	15	210	11.25	2362.50	1.00

唛头 Shipping Mark: [REDACTED] CIF SGP

箱号	品名(中文)	品名(英文)	箱数	重量 KG	每箱细数	总数量	单价 (S GD)	总金额 (SGD)	体积
SN	Desc	Desc (English)	Pkg	Weight	Qty	Qty	Unit Pric	Amount	CBM
1	背带	Strap			90	90	4.23	380.99	
2	情景记忆布书	Cloth Book			20	20	1.86	37.25	
3	床挂	Bed hanging			25	25	0.88	22.02	
4	布书	Cloth Book			10	10	1.80	17.99	
5	泡泡玩具	Bubble Toys			60	60	0.85	50.80	
6	兔子车挂	Toy			19	19	1.69	32.17	
7	星星床挂	Toy			29	29	2.49	72.35	
8	孕妇枕 棕色	Pillow			3	3	10.58	31.75	
9	防撞条	Bull bar			80	80	0.53	42.33	
10	风扇网套	Fan housing			100	100	0.19	19.05	
11	防撞角	Corner Guard			300	300	0.07	22.22	
12	直角抽屉	Drawer			110	110	0.19	20.95	

Commercial Invoice



COMMERCIAL INVOICE

Q/N	No	ITEM	Carton	Total Qty	PC	Unit Price (RMB)	Price (RMB)	Weight (KG)	CBM (CBM)
	1	BEDDING TOASTER		3	PC	55.00	165.00		
	2	BEDDING ACCESSORIES		12	PC	15.00	180.00		
	3	SHAWL	9	4	PC	1.00	4.00	400.00	1
	4	WASP		1	PC	35.00	35.00		
	5	COFFIN		1	PC	13.00	13.00		
	6	WOODEN CHAIR	3	4	PC	13.00	52.00	400.00	1.24
	7	PILLOW		4	PC	11.50	46.00	400.00	1
	8	TABLE		1	PC	125.00	125.00		
	9	CUPBOARD		2	PC	250.00	500.00		
	10	BEDSIDE CABINET		1	PC	100.00	100.00		
	11	CABINET	7	1	PC	90.00	90.00	400.00	4.81
	12	BACK		2	PC	140.00	280.00		
	13	SAFETY FENCE		1	PC	80.00	80.00		
	14	CUPBOARD	8	1	PC	100.00	100.00	400.00	1
	15	DEORAMENTS		20	PC	14.50	290.00		
	16	TV TOP BOX		1	PC	115.00	115.00		
	17	LIGHTINGS	8	3	PC	72.00	216.00	400.00	1
	18	AIR FILTER		1	PC	250.00	250.00		
	19	BED		1	PC	100.00	100.00		
	20	WASH BASIN		1	PC	80.00	80.00		
	21	BATHROOM BACKS		1	PC	150.00	150.00		
	22	TOILET	2	11	PC	23.57	259.27	400.00	1
	23	CURTAIN		2	PC	69.00	138.00		
	24	BEDDING ACCESSORIES		18	PC	6.50	117.00		
	25	SHAWL		1	PC	100.00	100.00		
	26	MATRESS	18	1	PC	100.00	100.00	400.00	1.77
	27	POPE & PAPER		1	PC	100.00	100.00		
	28	TABLE		1	PC	75.00	75.00		
	29	SEALING TAPE		180	PC	0.40	72.00		
	30	DOUBLE SIDES TAPE		180	PC	0.20	36.00		
	31	SEALING MACHINE		1	PC	100.00	100.00	400.00	1
	32	SERVER		2	PC	55.00	110.00		
	33	BLUE STICKS		100	PC	0.20	20.00		
	34	IRON BOARD		1000	PC	1.00	1000.00	400.00	4.56
	35	MEASURING TAPE		1000	PC	1.00	1000.00		
	36	SCISSOR ACCESSORIES		200	PC	11.00	2200.00		
	37	FLOOR MATS		40	PC	8.00	320.00		
	38	TOILET		100	PC	11.00	1100.00		
	39	BED		1	PC	180.00	180.00		
	40	STOOD		3	PC	80.00	240.00		
	41	CLOTHES		30	PC	25.00	750.00		
	42	LIGHTS		10	PC	54.00	540.00		
	43	OFFICE CHAIR		1	PC	170.00	170.00	400.00	18.38
	44	DINING TABLE		2	PC	140.00	280.00		



Issue 5: Inappropriate use of “invoice” issued by Overseas Consolidator

Proper Procedures

1. To use actual commercial invoices (e.g. issued by sellers of the goods and not by the overseas consolidator) as supporting document(s) for Customs declaration and clearance of goods purposes
2. To declare the value and description of the goods based on the actual commercial invoices
3. To ensure that actual commercial invoices and all other relevant documents are produced to Customs during the supervision of un-stuffing, and any subsequent checks/audits



Issue 6: Incorrect Usage of Generic UEN

Red Flags

1. Incorrectly using 99999000000N (Used Personal Effects UEN) or 99999990000C (Miscellaneous UEN) to declare goods imported for commercial purposes

Proper Procedures

1. 99999000000N (Used Personal Effects UEN) and HS code 9892.00.21 should only be used if the goods are **used household items** and **personal effects**
2. 99999990000C (Miscellaneous UEN) should only be used to import goods by individuals for **non-commercial** purposes
 - UEN of actual importer should be used for commercial goods
3. Full name of the individual should be declared in the “importer name” field when using the generic UENs



Issue 6: Incorrect Usage of Generic UEN

Example of consignments which should not be using generic UEN

- Importing the same or similar items many times (e.g. prayer alters, garments, furniture, bedroom cabinets)
- Companies/schools importing goods
 - ✓ Refer to [“Correct Usage of Generic Unique Entity Numbers in TradeNet®”](#) (Circular No. 11/2014 dated 17 July 2014)



Issue 6: Incorrect Usage of Generic UEN

Proper Procedures

1. Refer to “Correct Usage of Generic Unique Entity Numbers in TradeNet[®] Declarations” (Circular No: 11/2014 dated 17 Jul 2014)
2. Register with Accounting And Corporate Regulatory Authority (ACRA) to apply for a Unique Entity Number (UEN) at:
 - <https://www.bizfile.gov.sg>
3. Activate Customs Account:
 - At the point of registration with ACRA; or
 - Login to the NTP portal to activate your Customs account at <https://www.ntp.gov.sg/public/government-services>.



Issue 7: Competent Authority (CA) approval for controlled goods

Red Flags

1. Importation of controlled goods (e.g. food and pharmaceutical products) without obtaining the required license from Competent Authorities (CAs)
 - If goods are subject to control by the relevant CAs, proper authorization should be obtained from the competent authorities.



Issue 7: Competent Authority (CA) approval for controlled goods

Proper Procedures

1. Approval (advance notification, license and certificate approvals) must be obtained from Competent Authority (CA) (e.g. HSA, AVA) prior to importation if the goods are controlled
2. List of Controlled Goods can be found on Customs website: <http://www.customs.gov.sg/individuals/going-through-customs/arrival/prohibited-and-controlled-goods>
3. Examples
 - Toy guns, pistols and revolvers
 - Publications and audio records
 - Pharmaceutical products



Issue 8: Importation of Counterfeit Goods

Red Flags

Luxury goods or unusually high value items



Issue 8: Importation of Counterfeit Goods

Proper Procedures

1. Importation of counterfeit goods which infringes intellectual property rights.
2. Illegal for importers to bring in counterfeit goods.
3. Look out for luxury or high value items declared with low value.



RESPONSIBILITIES OF DECLARING AGENTS (DAs) & DECLARANTS



Responsibilities of Declaring Agents (DAs) & Declarants

1. Ensure that all declarations made to Singapore Customs on behalf of customers are accurate and complete.
2. Keep all records of transactions including supporting documents for 5 years
3. Keep records of customers' identities (NRIC no., address and contact details).
4. Verify all supporting documents provided by customers to ensure they are genuine. When in doubt, clarification should be sought in writing from customers.
5. Upload supporting documents such as commercial invoices, Bills of Lading and Packing List during permit application.
6. Enhance your skills and your knowledge of Customs declarations
7. Contact Customs immediately at Tel: 1800-2330000, if you encounter any suspicious transactions
8. Refer to [“Advisory: Customs Requirements & Best Practices for Import of Goods”](#) (Circular No. 05/2017 dated 11 April 2017)



CUSTOMS OFFENCES & PENALTIES



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Offences and Penalties

A person guilty of making an incorrect declaration under the Customs Act is liable, on conviction, to:—

- a fine up to \$10,000, or 1 time the amount of the customs duty, excise duty and GST payable, whichever is higher, or
- an imprisonment for a term up to 12 months, or both.

A person guilty of fraudulent evasion of duties or GST is liable, on conviction, to:—

- a fine up to 20 times the amount of the customs duty, excise duty and GST payable, or
- an imprisonment for a term up to 2 years, or both.



VOLUNTARY DISCLOSURE PROGRAMME



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Voluntary Disclosure Programme

1. VDP is for individuals or companies to voluntarily disclose errors/omissions committed by them under the laws and regulations administered and enforced by Singapore Customs.
2. Conduct a self-check on your past import transactions and voluntarily disclose any errors/omissions to Singapore Customs using the VDP Form.
3. To be eligible for VDP, the disclosure must be:
 - indicate clearly the errors and omissions;
 - completed with all the relevant information pertaining to the errors and omissions; and
 - made before notice or commencement of audit checks and investigations.



Voluntary Disclosure Programme

4. There is no fixed time period for the errors/omissions committed.
5. The VDP Form must be submitted by the individual/company who made the errors/omissions.
6. The supporting documents should be uploaded in the VDP form for submission.
7. Weblink:
 - www.ntp.gov.sg > Government Services > Voluntary Disclosure Programme (VDP)
 - www.customs.gov.sg > BUSINESSES > Compliance > Voluntary Disclosure Programme



Voluntary Disclosure Programme

Examples of disclosures:

1. Declaration errors in TradeNet® fields (E.g. HS Code, Quantity, Value, Country of Origin, UEN)
2. Short-payment of GST for payment permits
3. Over-landed goods
4. Failure to declare permit



Do not need to submit VDP for the following scenarios:

- 1. Incorrect declaration of outer packing for Transshipment permits (IT, OT, TT, TW or IR)**
- 2. Failure to produce permit for clearance at checkpoint for the following permits:**
 - Transshipment permits (IT, OT, TT, TW or IR);
 - XO or XP permits (Tier 1);
 - Temporary Export Scheme (OO or II permit);
 - Temporary Import Scheme (OO permit) and;
 - Approved Premises/Schemes (OO or II permit);
- 3. Failure to comply with permit condition A6 (exclude duplicate permit)**

A6 - IF THE PERMIT IS NOT USED, IT MUST BE CANCELLED OR RE-VALIDATED NOT LATER THAN 24 HOURS AFTER ITS EXPIRY



Do not need to submit VDP for the following scenarios:

4. Failure to comply with the following permit conditions to submit e-file application for Customs' supervision.

Permit Condition and Description	
AB	AN EFILE APPLICATION MUST BE MADE TO COMPANY COMPLIANCE BRANCH FOR CUSTOMS CLEARANCE OF THE GOODS FROM THE CLASS II BONDED WAREHOUSE OR CONTAINER FREIGHT WAREHOUSE.
B2	AN E FILE APPLICATION MUST BE MADE TO COMPANY COMPLIANCE BRANCH FOR SUPERVISION OF UNSTUFFING OF CONTAINERS (WEBSITE:HTTP://WWW.CUSTOMS.GOV.SG).
D3	AN E FILE APPLICATION MUST BE MADE TO COMPANY COMPLIANCE BRANCH FOR SUPERVISION OF UNSTUFFING AND/OR LOADING OF CONTAINERS. (WEBSITE:HTTP://WWW.CUSTOMS.GOV.SG)
D6	AN E FILE APPLICATION MUST BE MADE TO COMPANY COMPLIANCE BRANCH FOR SUPERVISION OF STUFFING OF CONTAINERS FOR EXPORT. (WEBSITE:HTTP://WWW.CUSTOMS.GOV.SG)
D7	AN E-FILE APPLICATION MUST BE MADE TO COMPANY COMPLIANCE BRANCH FOR INSPECTION OF THE GOODS. (WEBSITE:HTTP://WWW.CUSTOMS.GOV.SG)
F9	AN E-FILE APPLICATION MUST BE MADE TO COMPANY COMPLIANCE BRANCH FOR SUPERVISION OF UNSTUFFING AND/OR LOADING OF CONTAINERS. (WEBSITE:HTTP://WWW.CUSTOMS.GOV.SG)
K2	AN E FILE APPLICATION MUST BE MADE TO COMPANY COMPLIANCE BRANCH FOR ESCORT/SUPERVISION OF DESTRUCTION OF LIQUORS, TOBACCO OR DUTIABLE M/VEHICLES.



CUSTOMS COURSES & OTHER INFORMATION



We Make Trade Easy, Fair & Secure

Customs Courses



1. Training courses organised by Singapore Customs Academy
2. To equip traders with relevant knowledge in technical areas and regulatory requirements
3. For more information, please refer to <http://www.customsacademy.gov.sg>

Title	Description
SC 101 - Customs Procedures	This module seeks to give all declarants a better understanding on customs procedures pertaining to importation and exportation of goods as well as the requirements for preparing TradeNet declarations.
SC 102 - Classification and the Harmonized System	This module seeks to give all participants a better understanding on the classification of goods and the Harmonized System.
SC 103 - Rules of Origin/Free Trade Agreements	This module seeks to give all participants a better understanding on the certificate and rules of origin, the procedures for the application of a certificate of origin (CO) and the benefits of a CO.
SC 111 - Hands-on TradeNet Declaration	To provide participants with an overview on the various TradeNet message and declaration types and guided practical session on preparing and submitting a TradeNet declaration.
SC 201 - Basics of Strategic Goods Control Seminar	This module seeks to enhance the industry's awareness and understanding of Singapore's strategic goods control system, the Strategic Goods (Control) Act (SGCA) and its regulations, as well as the registration procedures and permit requirements for strategic goods transactions.
SC 202 - Essentials of Internal (Export Control) Compliance Seminar	This module presents to participants details and requirements on Tier 2 and 3 permits as well as their application procedures.



Education & Outreach

- For more information on Customs procedures, please visit our website at : www.customs.gov.sg

The screenshot shows the Singapore Customs website interface. At the top right, the Singapore Government logo is present with the tagline 'Integrity · Service · Excellence'. Below it are links for 'CAREERS | CONTACT US | FEEDBACK | SITEMAP'. The main navigation menu includes 'SINGAPORE CUSTOMS', 'ABOUT US', 'INDIVIDUALS', 'BUSINESSES', 'NEWS & MEDIA', and 'ESERVICES'. The 'BUSINESSES' menu item is highlighted with a red box, and a red arrow points to it from the 'INDIVIDUALS' menu item. Below the navigation menu, there is a search bar and a dropdown menu for 'Within Singapore Customs'. The main content area is a blue grid of service categories, with 'Importing Goods' and 'Exporting Goods' highlighted with red boxes. The categories include: Registering to Trade, Transshipping Goods, Customs' Schemes, Licences & Framework, United Nations Security Council Sanctions, Importing Goods, Valuation, Duties, Taxes & Fees, Strategic Goods Control, Compliance, Exporting Goods, Harmonized System (HS) Classification of Goods, Chemical Weapons Convention (CWC), and Resources.



Education & Outreach

- For latest updates on Customs requirements, please refer to our press releases, circulars and notices at:

<http://www.customs.gov.sg/topNav/new/>

The screenshot displays the Singapore Customs website interface. At the top left is the Singapore Customs logo. The main navigation bar includes 'ABOUT US', 'INDIVIDUALS', 'BUSINESSES', 'NEWS & MEDIA' (highlighted with a red box), and 'ESERVICES'. A red arrow points from the 'NEWS & MEDIA' menu item to the 'Circulars' sub-section. The 'ASK CUSTOMERS' section features a search bar and a 'Within Singapore Customs' dropdown. The 'Circulars' sub-section is titled 'Circulars' and contains the text 'Latest and past circulars issued'. The 'Notices' sub-section is titled 'Notices' and contains 'Latest and past notices issued'. The 'Media Releases' sub-section is titled 'Media Releases' and contains 'Latest and past media releases issued'. Below these are 'Publications' (Corporate newsletter, statistics, corporate book and more) and 'Public Outreach' (Information on our public outreach and campaigns).



Education & Outreach

- For more information on Compliance Related Information, please visit our website at : www.customs.gov.sg

The screenshot shows the Singapore Customs website interface. At the top left is the Singapore Customs logo. To the right is the Singapore Government logo with the tagline 'Integrity · Service · Excellence'. Below the logo is a navigation bar with links for 'SINGAPORE CUSTOMS', 'ABOUT', 'BUSINESSES', 'NEWS & MEDIA', and 'ESERVICES'. The 'BUSINESSES' link is highlighted with a red box. Below the navigation bar is a search bar and a dropdown menu for 'Within Singapore Customs'. The main content area is a blue grid of links. A large red arrow points from the 'BUSINESSES' link to the 'Compliance' link, which is also highlighted with a red box. The 'Compliance' link is described as 'Information on best practices for compliance with Customs' laws and regulations'. Other links include 'Registering to Trade', 'Transshipping Goods', 'Importing Goods', 'Valuation, Duties, Taxes & Fees', 'Exporting Goods', 'Harmonized System (HS) Classification of Goods', 'Customs' Schemes, Licences & Assessments', 'Strategic Goods Control', 'Chemical Weapons Convention (CWC)', 'United Nations Security Council Sanctions', and 'Resources'.



Mobile Reference

Download our new Customs@SG Mobile application now!

Features include:

- ✓ Portal for travellers to declare and pay duty and/or Goods and Services Tax (GST) on their overseas purchases;
- ✓ Tip-off module which members of the public can use to provide Customs with information on illegal cigarette-peddling activities; and
- ✓ Feedback module to provide feedback or submit queries on Customs matters.



Contact Us

- **Customs Operations Command**

1 Bulim Drive

Singapore 648171



- **Enquiries on Customs documentations & procedures**

Email us at customs_documentation@customs.gov.sg; or

Call us at 6355 2000.

- **Report smuggling activities and/or evasion of duty/GST**

Email us at customs_intelligence@customs.gov.sg;

Call us at 1800 233 0000; or

Text us via the Customs@SG mobile app.



THANK YOU!



We Make Trade Easy, Fair & Secure