



Circular No: 02/2015
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All Licensed Warehouse Operators, Declaring Agents and Exporters

EXPORT OF DUTIABLE GOODS FROM LICENSED WAREHOUSE

Singapore Customs would like to draw your attention to the requirements to directly export and to correctly declare the transport details for the export of dutiable goods from a Licensed Warehouse (LW).

Movement of Goods

2 Dutiable goods that are released from a LW for export are not allowed to be stored in the FTZ. The goods are to be exported out of Singapore once the goods are released from the LW. In the event that there is a delay in the export of the dutiable goods, the goods must be bonded back into a LW.

3 We have observed non-compliant cases involving dutiable goods exported from LWs. For example, dutiable goods from a LW were declared for export via Changi Free Trade Zone (FTZ) using non-existent transport details when the goods were actually intended to be exported by sea. The goods were moved into Changi FTZ for storage before being moved to Keppel FTZ for export.

Declaration for Export

4 When a TradeNet® declaration with Message Type “Outward” and Declaration Type “Approved Premises/Schemes” is taken up for the export of dutiable goods from LW, the declaring agent is required to declare the correct transport details (e.g. transport Identifier, conveyance reference no., OBL/MAWB/UCR No.) and place of receipt. Both the exporter and declaring agent must ensure that the goods covered by the permit are exported directly from the place of receipt declared in the permit to the final destination.

5 We would like to highlight that any incorrect declaration and non-compliance with Customs conditions imposed on a permit is an offence. Licensed warehouse operators, declaring agents and exporters may be subjected to penalties and recovery of duty and/or GST for breach of permit conditions. A person guilty of making an incorrect declaration under the Customs Act is liable on conviction to a fine up to S\$10,000, or the equivalent of the amount of duty and GST payable, whichever is higher and/or imprisonment for up to 12 months.

6 A list of Frequently Asked Questions (FAQs) is included at Annex A. For more information, please contact Singapore Customs Call Centre at 6355-2000.

Yours faithfully

Patricia Poh
Head Schemes and Engagement
for Director-General of Customs
Singapore Customs

(This is a computer-generated circular. No signature is required.)

We hope that this circular has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this circular at customs_schemes@customs.gov.sg.

FAQs

DECLARATION FOR EXPORT OF DUTIABLE GOODS FROM LICENSED WAREHOUSE (LW)

Q1. I declared a TradeNet® permit under Message Type “Outward” (OUT) with Declaration Type “Approved Premises/Schemes” (APS) to export the duty and GST suspended goods via Keppel Free Trade Zone (FTZ). However, the export details have not been confirmed. Can I proceed to move the goods out of LW?

Reply: LW operators should ensure that the nature and quantity of duty and GST suspended goods received into or released from the LW are in accordance with the particulars declared in the customs permits. Incorrect, incomplete or inaccurate export details should not be accepted prior to the removal of goods from LW.

Q2. I declared a TradeNet® permit under Message type “Outward” (OUT) with Declaration type “Approved Premises/Schemes” (APS) to export duty and GST suspended goods via Changi FTZ. My customer has provided the vessel details and ocean bill of lading for the permit declaration instead of freight details and airway bill number. Can I proceed to declare the permit as per the instruction given by my customer?

Reply: As the goods were for export via Changi FTZ, air transport details, such as the flight number, departure date, airway bill number, etc should be declared. Vessel export details are meant for goods exported via seaports, such as Keppel, Pasir Panjang or Jurong FTZ, and should not be declared for this movement. It is also the declaring agents’ responsibility to verify with your customers and ensure the accuracy, completeness and integrity of the declarations.

Q3. I declared a TradeNet® permit under Message type “Outward” (OUT) with Declaration type “Approved Premises/Schemes” (APS) for the export of duty and GST suspended goods for delivery to Changi FTZ. However, the duty and GST suspended goods were meant to be stored at Changi FTZ. Am I allowed to do so?

Reply: Duty and GST suspended goods should be stored in LWs. Such goods are not allowed to be stored at FTZs. LW operators should ensure that the goods released from their warehouses are properly accounted for and/or duly exported as declared.

Q4. The export is delayed due to flight/vessel delay, and the dutiable goods are currently inside the FTZ. In light of such delay, is there any allowable timeframe for the dutiable goods to be temporarily stored in the FTZ?

Reply: Dutiable goods for export should be moved into FTZ only upon confirmation of the export flight/vessel details. In the event of delay, they should be bonded back into a LW. However, Customs will assess each case of delay based on its own merits and may allow temporary storage in the FTZ subject to additional conditions, such as the dutiable goods must be exported via the next available flight/vessel.

Q5. In the event of delay in the export of the dutiable goods, if it is established that the next available vessel connection is via another FTZ, can the dutiable goods be moved directly to that FTZ for export instead of bonding them back into a LW?

Reply: Yes, the goods can be moved directly to the other FTZ using a TW permit. However, you are reminded that dutiable goods are not allowed to be stored in the FTZ. Hence, such dutiable goods should only be moved to the other FTZ provided there are confirmed flight/vessel details. Otherwise, the goods should be bonded back to a LW.