



Circular No: 09/2017  
17 Jul 2017

To All Declaring Agents and Declarants

Dear Sir/Madam

**ADVISORY: RESPONSIBILITY OF DECLARING AGENTS FOR CONDITIONS  
ISSUED IN CARGO CLEARANCE PERMITS**

Declaring Agents (DAs) and declarants are key players in the trading community who declare the cargo clearance permits, and are often the first party to receive the approved permit. As such, DAs and declarants have a key role to play in ensuring that the conditions issued in the cargo clearance permits are complied with.

2 In this regard, Singapore Customs would like to remind all DAs and declarants that they are required to ensure that they abide by the conditions issued in the cargo clearance permits. As stipulated in Clause 9.8 of the “Terms and Conditions for Declaring Agents” and Clause 7.4 of the “Terms and Conditions for Declarants”:

- a) The DA shall ensure that its Declarant(s) checks the cargo clearance permit (CCP) for completeness and accuracy and abides by the conditions issued in the CCP, if any; and
- b) The Declarant must also check the CCP for completeness and accuracy and abides by the conditions issued in the CCP, if any.

3 DAs and declarants are therefore required to do their part to ensure that all permit conditions are complied with, including permit conditions involving other parties. The DA may be held liable in the event of a breach of the permit conditions. It is in your interest to ensure that other parties do not put the blame on the DA for not informing or highlighting the permit conditions to them. As such, DAs and declarants should take reasonable measures to ensure that all permit conditions are complied with.

5 Failure to comply with the conditions issued in cargo clearance permits is an offence under Section 139 of the Customs Act. Any person guilty of breaching the conditions is liable on conviction to a fine of up to \$5,000. In addition, if the breach

of permit conditions leads to loss of revenue, the penalty may include activating the DA's Banker's Guarantee to recover the lost revenue.

6 For more information on the DA Governance Framework and the best practices for DAs and declarants, you may refer to the [Singapore Customs website](#).

### **Additional Information**

Terms and Conditions for Declaring Agents:

[www.customs.gov.sg](http://www.customs.gov.sg) > Businesses > Registering to Trade > Registration Procedures > Register as Declaring Agent or Declarant > Terms and Conditions for DAs and Declarants > Terms and Conditions for DAs

Terms and Conditions for Declarants:

[www.customs.gov.sg](http://www.customs.gov.sg) > Businesses > Registering to Trade > Registration Procedures > Register as Declaring Agent or Declarant > Terms and Conditions for DAs and Declarants > Terms and Conditions for Declarants

Declaring Agent Governance Framework:

[www.customs.gov.sg](http://www.customs.gov.sg) > Businesses > Registering to Trade > Registration Procedures > Register as Declaring Agent or Declarant

Yours faithfully

Wan Boon Oon  
Head Company Compliance  
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\\_company\\_compliance@customs.gov.sg](mailto:customs_company_compliance@customs.gov.sg).