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Circular No.: 05/2010  
Date: 17 Mar 2010



All Licensed Warehouse and Excise Factory Operators,

### **IMPLEMENTATION OF NEW MEASURES TO MONITOR MOVEMENT OF DUTIABLE LIQUORS AND TOBACCO PRODUCTS**

In consultation with the industry and consistent with existing industry best practices, the following 3 measures will be implemented on 1 April 2010 to provide greater transparency to the movement of duty-unpaid liquors and tobacco products.

#### **Measure 1: Requiring the Direct Delivery of Goods from a Licensed Warehouse/Excise Factory to the Place of Receipt**

2 For movement of conventional consignment of liquors and tobacco products, a new permit condition, A10 or A11 or A13, will be imposed on Removal Permit (RM), Export Permit (OU, OO and OX) and Re-export Permit (IR). The details of the permit conditions with the applicable permit types are as tabulated below:

<b>Permit Condition Code and text</b>	<b>Note</b>
<b>A10</b> THE DECLARED GOODS MUST BE DELIVERED DIRECTLY TO THE PLACE OF RECEIPT TOGETHER WITH THIS PERMIT. DETOURING IS PROHIBITED, EXCEPT TO ANOTHER LICENSED WAREHOUSE FOR COLLECTION OF GOODS, AS DECLARED IN THE TRADER'S REMARKS FIELD.	For OO, OU and IR permits
<b>A11</b> THE DECLARED GOODS MUST BE DELIVERED DIRECTLY TO PLACE OF RECEIPT. DETOURING IS PROHIBITED EXCEPT TO ANOTHER LICENSED WAREHOUSE FOR GOODS COLLECTION OR PRIVATE WAREHOUSE PENDING VESSEL ARRIVAL AS DECLARED IN THE TRADER'S REMARKS FIELD.	For OX permits
<b>A13</b> THE DECLARED GOODS MUST BE DELIVERED DIRECTLY TO THE PLACE OF RECEIPT TOGETHER WITH THIS PERMIT. DETOURING IS PROHIBITED.	For RM permits

The "Place of Receipt", as mentioned in the permit conditions, refers to the location declared in the permit under the "Place of Receipt" field. It could be another licensed warehouse into which goods are received, or the exit point from which goods are to be delivered for export, e.g. Keppel Free Trade Zone or Woodlands Checkpoint.

3 When applying for your permit, please ensure that the “trader’s remarks” field is properly filled for the following situations:

- In the event that you need to proceed to another licensed warehouse to collect and consolidate dutiable goods for export, then you will have to provide under the “Trader’s remarks” a statement such as “Need to proceed to LW xxxx to collect goods for export together with the goods declared herein.”
- For export of dutiable sea stores, if the vessel requesting for the supply is scheduled to arrive beyond licensed warehouses operating hours, you are allowed to collect the goods before the closing time of the licensed warehouse, and then deliver them to your private warehouse for temporary storage pending the arrival of vessel. However, you must indicate in the “Trader’s remarks” that “Goods will be stored temporarily at XYZ warehouse located at (address)”

4 If your approved permit carried either A10 or A11 condition, you should comply with the condition by ensuring the following:

- For the export of conventional consignments from a licensed warehouse/excise factory, the licensed premises should be the last stop for cargo collection. It means that after collection of the dutiable goods from a licensed warehouse/excise factory, the goods must be delivered directly to the Place of Receipt for export.
- If there is a last minute change in the planned route for your vehicle, which is not declared in the remarks field of the permit, you have to notify Singapore Customs in writing by fax at fax no. 62513227, before the goods are released from the licensed warehouse.

**Measure 2: Requiring Supervisors to Confirm the Stuffing of Goods on Export Permits**

5 For export of containerized consignments of liquors and tobacco products, 2 new permit conditions “19” and “20” will be imposed on the Export Permit (OO, OU). If your permit carried these conditions, you must ensure that the supervisor of the licensed warehouse/excise factory supervising stuffing of goods into container(s) signs on the individual permits, at the space provided in the permit conditions, to confirm correctness of the quantity and description of goods stuffed into containers for export. Likewise, the supervisor is also required to confirm on the permit, declared by another company, for goods delivered to his warehouse for stuffing into container(s) for export.

Permit Condition Code and text		Note
19	I CERTIFY THAT GOODS AND QUANTITY DECLARED IN THIS PERMIT ARE CORRECTLY RELEASED AND STUFFED INTO CONTAINER(S):	For OO and OU permits
20	..... DATE & TIME OF RELEASE OF GOODS ..... LICENSED WAREHOUSE SUPERVISOR'S NAME & SIGNATURE COMPANY STAMP	

### **Measure 3: Requiring Recipients of Dutiable Goods to Acknowledge Receipt**

6 This will be implemented through a revision of existing licensing conditions. A new set of licensing conditions, which will take effect from 1 Apr 2010, will soon be issued to all licensees.

7 It is a common trade practice for licensees to issue Delivery Notes (or other releasing documents) to authorize releasing of goods from their licensed premises. The drivers would have to provide relevant particulars (including signing) on the Delivery Notes (or other releasing documents) when receiving the goods. To formalize this good practice, the new licensing condition will require licensed warehouse and excise factory operators to indicate the following information in the Delivery Note or any releasing documents, for goods released on and after 1 Apr 2010:

- Recipient's NRIC/ FIN No.:
- Signature of recipient:
- Name of Haulier:
- Vehicle Number:
- Date and Time of Delivery:
- Name of Boarding Officer (only for supply of sea stores):

8 For more information, please call our help line at 63552000 or email us at: [customs\\_company\\_compliance@customs.gov.sg](mailto:customs_company_compliance@customs.gov.sg).



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