



Circular No: 07/2018
08 Aug 2018

To All Licensed & Zero-GST Warehouse Operators, Traders and Declaring Agents

**ADVISORY: CUSTOMS PERMIT REQUIRED FOR REMOVAL OF GOODS FROM
LICENSED AND ZERO-GST WAREHOUSES**

We have noted a significant number of incidents where goods which have been stored in the Licensed and Zero-GST warehouses have been removed and exported without a Customs permit. This is not allowed as the requisite permits must be declared prior to the removal of the goods from the Licensed and Zero-GST warehouses.

2. On this note, we would like to remind all Licensed and Zero-GST Warehouse operators, traders and Declaring Agents (DAs) that it is your responsibility to ensure that the requisite Customs permit is declared prior to the removal of goods from Licensed or Zero-GST warehouses. Removing goods from Licensed or Zero-GST warehouse without a proper Customs permit is an offence which is punishable under the Customs and Goods and Services Tax (GST) Acts. Duty and GST may also be recovered for goods which have been illegally removed from the Licensed and Zero-GST warehouses without a proper customs permit.

3. We would also like to remind DAs to ensure that all information declared in TradeNet® permits are true and accurate. For more information, please visit our website at www.customs.gov.sg.

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.