



Notice No: 20/2018  
19 Oct 2018

Traders and Declaring Agents

Dear Sir/Madam

## **LAUNCH OF DIGITAL SERVICE FOR HAND CARRIED EXPORTS SCHEME (HCES)**

We are pleased to announce that a new digital service for the HCES will be made available on the Networked Trade Platform (NTP) from 19 October 2018.

2 The HCES allows businesses to zero-rate their supplies of goods hand-carried out of Singapore via Changi International Airport to their overseas customers. Goods under HCES need to be verified by Singapore Customs at Changi International Airport. The new HCES digital service allows businesses to receive an electronic copy of the clearance status of the goods through the NTP. The electronic copy of the clearance status of the goods can then be used for submission to IRAS to support your application for zero-rating your exported goods.

3 Traders who wish to use the service require an NTP account. For information on setting up an NTP account, please refer to **Annex A**.

4 Once your NTP account has been set up, you can search for the HCES service listing in the Value Added Services catalogue and subscribe to it. You can expect to receive approval of your subscription within 1-2 working days. You may refer to the screenshots provided in **Annex B** for additional information of the new service.

5 For more information on HCES, please visit [www.iras.gov.sg/irashome/Schemes/GST/Hand-Carried-Exports-Scheme--HCES/](http://www.iras.gov.sg/irashome/Schemes/GST/Hand-Carried-Exports-Scheme--HCES/).

Yours faithfully

Serene Ho  
Director, NTP Office  
for Director-General of Customs  
Singapore Customs

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

We hope that this notice has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this notice at [enquiry\\_ntp@customs.gov.sg](mailto:enquiry_ntp@customs.gov.sg).

## FREQUENTLY ASKED QUESTIONS

### Q1: What is the HCES?

**A1:** The HCES allows businesses to zero-rate, i.e. charge GST at 0% on their supplies of goods hand-carried out of Singapore via Changi International Airport to their overseas customers.

### Q2: How do I create an account on the NTP?

**A2:** You should first register for a CorpPass Account. After obtaining your CorpPass, you will need to select “Singapore Customs NTP” as one of the e-Services in CorpPass, for more information please visit [www.corppass.gov.sg](http://www.corppass.gov.sg). You may also contact CorpPass helpdesk at (65) 6643 0577, 8am to 8pm on Mondays to Fridays, or 8am to 2pm on Saturdays or email your queries to [support@corppass.gov.sg](mailto:support@corppass.gov.sg)

You may then sign up for an NTP account. Information on how to set up your NTP account can be found at [www.ntp.gov.sg](http://www.ntp.gov.sg) > Get Started > Accessing NTP > Sign in with CorpPass.

### Q3: How can I use the HCES digital service on the NTP?

**A3:** 1. Login to the your NTP account.  
2. Locate the HCES service under Data Tool & VAS, Value-Added Services and subscribe to it.  
3. A folder will be created in your company repository titled “Hand Carried Exports Scheme. This will be the folder where the digital clearance for HCES will be deposited.  
4. After obtaining clearance at Changi Airport at the Customs counter, the digital clearance will be routed to your company repository within 3 working days.

### Q4: Who can access this service?

**A4:** Any business that utilises the HCES and hand-carries goods out of Singapore via Changi International Airport to their overseas customers. An NTP account is required.

### Q5: How will I receive the digital clearance?

**A5:** After clearing your goods at the Customs counter at Changi Airport, you will receive the digital clearance in PDF format in your company repository in NTP. The document type is “Hand Carried Exports Scheme”.

### Q6: What happens if I have clarifications with my clearance?

**A6:** 1. Please email [customs\\_checkpoints@customs.gov.sg](mailto:customs_checkpoints@customs.gov.sg) for clearance related queries.  
2. For NTP related queries, email to [NTPHelpDesk@accenture.com](mailto:NTPHelpDesk@accenture.com).

3. For any clarifications on this e-Tax Guide or the Hand-Carried Exports Scheme, please contact [gst@iras.gov.sg](mailto:gst@iras.gov.sg).


**Q7: Am I still required to keep the physical copy of my permit with the physical endorsement?**

**A7:** Yes, for the moment this new digital service will run in parallel with the current process. Businesses will be required to keep the physical endorsed permits as supplementary proof. Businesses will be notified when the retention of the physical copy (or the physical endorsement of the permit) is no longer required and businesses need to only maintain the digital copy of the clearance status of the goods exported under the HCES.

Screenshot of VAS listing

The screenshot shows the Networked Trade Platform (NTP) website. At the top, there is a navigation bar with the NTP logo and the text 'Networked Trade Platform'. To the right, it says 'Singapore Government Integrity · Service · Excellence' and includes links for 'A- A+', 'Contact Us', 'Feedback', and 'Sitemap'. Below this is a blue navigation bar with 'Get Started', 'Data Tools & VAS', 'Government Services', 'Partners & Networks', 'News', and 'Support'. A search icon and 'Sign in / Register' are also present. The main content area is titled 'Value-Added Services (VAS)'. There is a search bar with the placeholder text 'Search within value-added services'. Below the search bar, there is a 'Browse' button and a 'Sort by' dropdown menu set to 'Recently published'. The 'Featured VAS' section displays three service cards. The first card, 'NTP Hand Carried Exports Scheme', is highlighted with a blue rounded rectangle. It features the NTP logo and the text 'NTP Hand Carried Exports Scheme'. The second card is for 'cross-border Payments by INSTAREM', featuring the INSTAREM logo and the text 'cross-border Payments by...'. The third card is for 'Marine Cargo Insurance by AXA', featuring the AXA logo and the text 'Marine Cargo Insurance by AXA...'. On the left side of the 'Featured VAS' section, there is a 'Categories' list with checkboxes for: 'Arrange shipment', 'Declaring customs', 'Financing trade', 'International connectivity', 'Market insights', 'Permit preparation', 'Reports and payment', and 'Sourcing customer'.

## Screenshot of VAS page

**NTP Hand Carried Exports Scheme (HCES)**  
Version: 1 Status: Published

No pricing listed  
Please contact VAS Provider for pricing info

Receive digital confirmation that your hand carried export permit has been cleared at the Singapore Changi Airport.

The digital HCES clearance provides confirmation that your HCES permit has been cleared at the Singapore Changi Airport, and you are able to use this for GST reconciliation to IRAS or other related purposes.

[Subscribe](#)

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### Information

**Published date**  
15-10-2018

**Last update**  
16-10-2018

## Screenshot of sample digital clearance

### Endorsed Clearance for HCES

Permit Number: CA8J101895M

HCES Result      Endorsed with No Discrepancies  
Release Location    T1 Airside  
Remarks            release location: PA

HS Code	Goods Description	Verified Quantity
28061000	HYDROGEN CHLORIDE (KGM)	20.0000
35022000	MILK ALBUMIN INCL CONCENTRATES OF TWO OR MORE WHEY PROTEINS (KGM)	20.0000
35029000	OTHER ALBUMINS ALBUMINATES & OTHER ALBUMIN DERIVATIVES (KGM)	40.0000
	<b>Total verified</b>	<b>80.0000</b>

Name of Officer            **HCES TESTER**  
Date and time of Endorsement    06/10/2018 1445 hrs