



Circular No: 10/2024
10 Dec 2024

Traders and Declaring Agents

Dear Sir/Madam

NEW CUSTOMS PROCEDURES FOR LAND INTERMODAL TRANSHIPMENTS

As part of Singapore Customs' continuous efforts to streamline and simplify trade processes, we have reviewed the customs procedures for intermodal transhipments via land checkpoints.

2 Currently, customs import and export permits must be obtained for goods transhipped through land checkpoints. With effect from **1 Jan 2025**, traders can apply for a transhipment permit, i.e., **Through Transhipment with Inter-Gateway Movement ("TNP-TTI")** permit, to tranship goods through the land checkpoints:

Message Type	Declaration Type	Code
Transhipment/ Movement	Through Transhipment With Inter-Gateway Movement a) For the transhipment of goods covered by a Through Bill of Lading or Airway Bill, where the goods previously brought into FTZ from foreign territory are to be transhipped through another FTZ; or b) [New] For the transhipment of goods, where the goods previously brought into FTZ from foreign territory are to be transhipped through land checkpoints (and vice versa).	TTI

3 Declaring Agents are required to be updated as a shipping agent, air cargo agent or freight forwarder with Accounting and Corporate Regulatory Authority (ACRA) via the ACRA's BizFile, comply with the Terms and Conditions for Declaring Agents before obtaining the TNP-TTI permit and is the party who arranges for the transhipment of goods through Singapore.

4 A list of frequently asked questions is at **Annex A** for your information.

5 Please contact customs_documentation@customs.gov.sg if you need further information or clarification.

Yours faithfully

Kelly Char
Head Procedures & Systems
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_documentation@customs.gov.sg.

FREQUENTLY ASKED QUESTIONS

Q1: How can I engage in transshipment activities in Singapore?

A1: Entities who wish to engage in transshipment activities in Singapore and apply for transshipment permits on their own are required to:

- Register with the Accounting and Corporate Regulatory Authority (ACRA) or the relevant Unique Entity Number (UEN) Issuance Agency to obtain a UEN;
- Activate the entity's Customs Account; and
- Register with Customs as a Declaring Agent and need to update the entity's business activity code (i.e. SSIC Codes) via ACRA's BizFile to be a business activity code under shipping, airline or freight.

Q2: What is the period to submit a transshipment permit?

A2: The relevant transshipment permits must be obtained before the transshipment takes place. For intermodal transshipments via land checkpoints, you will need to obtain the TNP-TTI permit before your cargo leaves the first FTZ/land checkpoint to the second FTZ/land checkpoint for export. You are advised to read the conditions imposed on the customs permits carefully and ensure compliance with them.

Q3: Do I need to submit supporting documents during application of the TNP-TTI permit involving intermodal transshipments via land checkpoints?

A3: Traders are strongly encouraged to submit supporting documents through TradeNet during the application of the TNP-TTI permit. Generally, the supporting documents required by Singapore Customs are commercial invoice, packing list, Delivery Note and Bill of Lading/Air Waybill. Please note that for the transshipment of controlled goods, the supporting documents required will vary and depend on the individual Competent Authority's (CA) requirements. You are required to check directly with the CA(s) for their documentation requirements.

You are also required to keep documents and records relating to the transshipment for at least 5 years from the date of permit application approval.

Q4: Is a security deposit required for TNP-TTI permits?

A4: Yes, you may refer to www.customs.gov.sg >> Businesses >> New Traders and Registration Services >> Registration Services >> Security Lodgement for the amount of security required for various movements and goods.

Q5: Can I declare TNP-TTI permits for land-to-land movements of goods?

A5: No, TNP-TTI permits are only allowed for intermodal transshipment.