



**TERMS AND CONDITIONS FOR CLAIMANT ORGANISATIONS  
UNDER CUSTOMS (DUTIES)(EXEMPTION) ORDER OF THE  
CUSTOMS ACT, GOODS AND SERVICES TAX (IMPORTS RELIEF)  
ORDER AND/OR INTERNATIONAL ARRANGEMENTS RELIEF  
NOTIFICATION OF THE GOODS AND SERVICES TAX**

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**DEFINITION**

The following words and expressions shall have meanings assigned to them except where the context otherwise requires:

1. "Authorised Personnel" means an individual who has been authorised by the Declaring Entity and assigned access rights by Key Personnel or Company Administrator to carry out B2G Transactions with Singapore Customs on behalf of that entity;
2. "Claimant Organisation" means an organisation or person, as the case may be, specified in the second column of the Schedule under the Customs (Duties) (Exemption) Order, Goods and Services Tax (Imports Relief) Order or International Arrangements Relief Notification, that are exempted from the payment of duty or GST for the importation of goods specified in the third column of the said schedules;
3. "Claimant" means an individual from a Claimant Organisation who is responsible to receive the goods that are exempted from the payment of duty or GST on behalf of the entity;
4. "Declaring Entity" means any importer, exporter, consignor, consignee, licensee, manufacturer, shipping agent, air cargo agent, freight forwarder, common carrier or other person who desires to obtain a Permit, licence, certificate or any other document or form of approval for any purposes of the Customs Act (Cap. 70), the Regulation of Imports and Exports Act (Cap. 272A) or any regulations made under any of these Acts, the application for which involves a Declaration being made;
5. "Key Personnel" means an individual whose particulars are registered with —
  - (a) the Accounting and Corporate Regulatory Authority for the purposes of a registration of a business entity; or

(b) the relevant Issuance Agency of the Unique Entity Number for the purposes of an application for a unique entity number;

6. "Permit" means a permit which is issued by Singapore Customs under the Customs Act (Cap. 70), the Regulation of Imports and Exports Act (Cap. 272A) or any regulations made under any of these Acts;
7. "Singapore Customs" means Singapore Customs, an agency of the Ministry of Finance, Government of the Republic of Singapore;
8. "UEN" means the Unique Entity Number, which forms the standard identification number of an entity. For business entities, UEN is issued by Accounting and Corporate Regulatory Authority. For non-business entities, UEN is issued by other relevant Issuance Agencies of the UEN.

## **TERMS AND CONDITIONS**

The application for registration as well as the continued registration of an entity with the Director-General of Singapore Customs ("**Director-General**") as a Claimant Organisation under Part IVA of the Regulation of Imports and Exports Regulations (RIER) and Part XIVA of the Customs Regulations (CR) for duty exemption under the Customs (Duties)(Exemption) Order of the Customs Act (CA) or Goods and Service Tax (GST) relief under the Goods and Services Tax (Imports Relief) Order or International Arrangements Relief Notification of the Goods and Services Tax Act (GSTA) is subject to the following conditions imposed by the Director-General:

### **A Application for Registration**

#### **1 Registration of Individual as Claimant**

1.1 Any Claimant Organisation desiring to register an individual as its Claimant must make its application for registration through (i) its Key Personnel who has been authorised to act on behalf of the Declaring Entity for this purpose, or (ii) an individual to whom the Key Personnel is empowered to delegate his authority to make the application on behalf of the Declaring Entity ("**Authorised Personnel**").

1.2 At the time of application for registration, the Claimant Organisation seeking to register an individual as a Claimant, may be required by Singapore Customs to furnish such information and documents to show that the individual is eligible to represent the Claimant Organisation seeking to apply for Permits with duty exemption or GST relief or both. In particular, the person seeking to register an individual as a Claimant may at the point of registration be requested by the Singapore Customs to provide any information or documentation such as photocopies of the Claimant's front and back of the identity document, Work Pass or Diplomatic Pass issued in Singapore with his or her signature and the proof of registration with Accounting and Corporate Regulatory Authority or the UEN Issuance Agency.

1.3 The individual to be registered as a Claimant must either be a Singaporean, Singapore Permanent Resident or a foreigner with a valid Singapore Work Pass or Diplomatic Pass and must be an employee of the Claimant Organisation.

1.4 Entities with no valid Claimant registration shall not be able to apply for duty exemption or GST relief or both.

## **B Conditions upon Registration**

### **2 Application of Relevant Provisions of the CA and GSTA**

2.1 The Claimant Organisation, Key Personnel, the Authorised Personnel and the Claimant of the eligible Claimant Organisation shall ensure that the goods imported fulfil the conditions for all applicable exemptions under clause 3 of the Customs (Duties) (Exemption) Order, clause 4 of the Goods and Services Tax (Import Relief) Order, and clause 3 of the International Arrangements Relief Notification.

### **3 Registration Validity Period**

3.1 The Claimant shall be registered for such a period as the Director-General may determine. If the Claimant Organisation wish to apply to renew the Claimant's registration, it shall do so before the expiry date of the Claimant's registration.

3.2 Unless renewed, the registration of a Claimant shall automatically lapse on the expiry date of such registration.

3.3 Singapore Customs may revoke the Claimant's registration if the Claimant Organisation or Claimant is found to have breached any condition stated in these terms and conditions or the conditions imposed by the Director-General under regulation 35F of the RIER or regulation 112F of the CR or conditions stated in the Customs (Duties)(Exemption) Order, Goods and Services Tax (Imports Relief) Order or International Arrangements Relief Notification or a combination of any of the provisions.

### **4 Registration of Individual as Claimant**

4.1 The Claimant shall at all times be a Singapore Citizen, Singapore Permanent Resident or a foreigner with a valid Work Pass or Diplomatic Pass issued in Singapore.

4.2 The Claimant shall at all times be employed and authorised by the Key Personnel or Authorised Personnel.

4.3 The Key Personnel or Authorised Personnel shall terminate the Claimant's registration immediately should the Claimant no longer be employed or authorised.

4.4 Singapore Customs may revoke the registration of the Claimant from the Claimant Organisation when the Claimant(s)' records have not been used to apply for Permits with duty exemption or GST relief or both for such period of time specified by Singapore Customs.

### **5 Assistance in Investigation of Offences**

5.1 The Claimant Organisation, Key Personnel, Authorised Personnel and registered Claimant(s) shall, at the request of Singapore Customs, provide full assistance to Singapore Customs or the relevant Singapore authorities for investigation into any offence administered by Singapore Customs or the relevant authorities under the Regulation of Imports and Exports

Act, Customs Act, Goods and Services Tax Act or any regulations made under any of these Acts. When requested by Singapore Customs, the Claimant Organisation, Key Personnel, Authorised Personnel and registered Claimants shall furnish all necessary documents, information and records at the specified customs office or station or other place, as may be determined by Singapore Customs.

## **6 Notification of Changes**

6.1 The Claimant Organisation must inform Singapore Customs of any changes to any of the Claimants particulars registered with the Director-General. Such changes include, but are not limited to, expiry date of the Claimant's Work Pass or Diplomatic Pass and contact details.

6.2 Any notice of such a change, must be made electronically within 7 days of the effective date of such change, by writing in to Singapore Customs via [email](#).

## **7 Dissemination of Information**

7.1 The Claimant Organisation shall apprise itself of any information disseminated by Singapore Customs (including and not limited to Singapore Customs' website, circulars, notices). The Claimant Organisation shall be deemed to have knowledge of any such information disseminated by Singapore Customs as long as the same is sent to the last known contact details which was provided to Singapore Customs.

7.2 Without prejudice to the generality of clause 7.1 above, the Claimant Organisation shall check [Singapore Customs' website](#) on a weekly basis, and shall be deemed to have knowledge of any information 2 weeks after the information is posted on Singapore Customs' website.

## **8 Breach of Conditions**

8.1 Pursuant to regulation 35F(3) of the RIER and regulation 112F(3) of the CR, the Key Personnel, Authorised Personnel, registered Claimant and Claimant Organisation who breaches any condition, stated in these terms and conditions or the conditions imposed by the Director-General under regulation 35F of the RIER or regulation 112F of the CR, shall be guilty of an offence and shall, if found liable, be punished in accordance with one or more of the relevant provisions under regulation 35H or 45 of the RIER or regulation 112H or 117 of the CR.

8.2 In addition, pursuant to the Customs (Duties)(Exemption) Order, Goods and Services Tax (Import Relief) Order and International Arrangements Relief Notification, the Key Personnel, Authorised Personnel, registered Claimant and Claimant Organisation who breaches any conditions imposed by the Director-General under the Customs (Duties)(Exemption) Order, Goods and Services Tax (Import Relief) Order and the International Arrangements Relief Notification, shall be guilty of an offence and shall, if found liable, be punished in accordance with one or more of the relevant provisions under the CA or GSTA and be revoked of the Claimant Organisation and its Claimant(s)'s eligibility status to apply for Permits with duty exemption or GST relief or both.

## **9 General**

9.1 The Director-General may at any time remove, vary or add to any of the above terms and conditions. When the Director-General has notified a Claimant Organisation of any such modification in the terms and conditions, those modified terms and conditions shall take effect from the time specified in such notification of the varied or additional term or condition.

9.2 The Claimant Organisation shall be deemed to have been notified of any modifications in these terms and conditions so long as the Director-General's notification of the same is sent to the last known contact details of the Claimant Organisation which was provided to Singapore Customs. .

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