



## **TERMS AND CONDITIONS FOR DECLARING AGENTS UNDER PART IVA OF THE REGULATION OF IMPORTS AND EXPORTS REGULATIONS AND PART XIVA OF THE CUSTOMS REGULATIONS**

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### **DEFINITION**

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

1. "CCP" means the Cargo Clearance Permit. The CCP shall be in the format approved by Singapore Customs containing the full particulars therein and the condition(s) as may be imposed by the Singapore Customs for the clearance of cargo declared under the Customs Act (Cap 70) and the Regulation of Imports and Exports Act (Cap 272A) and/or any regulations made thereunder;
2. "Declaration" refers to any declaration required to be made to Singapore Customs required under the Customs Act (Cap 70) and/or the Regulation of Imports and Exports Act (Cap 272A) and any regulations made thereunder;
3. "Declarant" means an individual who is authorised by a declaring agent to do any act or thing for the purposes of the Customs Act (Cap 70), Regulation of Imports and Exports Act (Cap 272A) and/or any regulations made thereunder on behalf of the declaring agent (including where the declaring entity is concurrently registered as that declaring agent);
4. "Declaring Agent" means an entity making (through a declarant) an application under the Customs Act (Cap 70), Regulation of Imports and Exports Act (Cap 272A) and/or any regulations made thereunder to the Director-General for a permit, certificate or any other document or form of approval on behalf of a declaring entity (including where the declaring entity is concurrently registered as that declaring agent);

5. "Declaring Entity" means any importer, exporter, shipping agent, air cargo agent, freight forwarder, common carrier or other person who desires to obtain a permit, license, certificate or any other document or form of approval for any purposes of the Customs Act (Cap 70), Regulation of Imports and Exports Act (Cap 272A) and/or any regulations made thereunder, the application for which involves a declaration being made;
6. "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.
7. "Singapore Customs" means Singapore Customs, an agency of the Ministry of Finance, Government of the Republic of Singapore;
8. "TradeNet®" means the network platform provided by Singapore Customs for the purposes of applications for CCP and other related services;
9. "UEN" means the Unique Entity Number which forms the standard identification number of an entity. For business entities, UEN is generally issued by Accounting and Corporate Regulatory Authority (ACRA). For non-business entities, UEN is issued by other relevant Issuance Agencies of the UEN;

## **TERMS AND CONDITIONS**

The application for registration of an entity as well as the continued registration of an entity with the Director-General of Customs (“**Director-General**”) under Part IVA of the Regulation of Imports and Exports Regulations (“**RIER**”) and Part XIVA of the Customs Regulations (“**CR**”) as Declaring Agent is subject to the following conditions imposed by the Director-General under Regulation 35F of the RIER and Regulation 112F of the CR respectively:

### **A Application for Registration**

#### **1 Registration of entity as Declaring Agent**

1.1 Any entity desiring registration as a Declaring Agent must make its application for registration through (i) a person who is a Key Personnel of the entity or (ii) a person authorised by the Key Personnel of the entity to make the application for registration.

1.2 The entity seeking registration as a Declaring Agent, and all the Key Personnel, must meet the “fit and proper” criteria set out in Regulation 35D of the RIER and Regulation 112D of the CR. At the time of application for registration, the Key Personnel may be required by Singapore Customs to furnish such information and documents to show that the entity and all its Key Personnel are “fit and proper” persons.

1.3 The entity seeking registration as Declaring Agent may, at any time prior to its registration, be requested to provide additional information/documentation such as its internal control procedures/processes, to demonstrate sufficient capability to conduct business in a responsible manner; and shall furnish such information/documentation upon request by Singapore Customs.

#### **2 Registration of person(s) based in Singapore as Declarant(s)**

2.1 A Declaring Agent may only apply to register as Declarant(s) person(s) who is a Singaporean, Singapore permanent resident (PR) or a foreigner with a valid Singapore employment pass/work pass.

2.2 If the above requirement is not fulfilled at any time during the period of registration, the Declaring Agent must inform the Director-General within 7 days and the Director-General may suspend or revoke the Declaring Agent’s registration of the Declarant.

2.3 The Declaring Agent shall ensure that its Declarants conduct their work with due diligence and care, and in compliance with all laws including statutory and regulatory requirements, as well as the circulars and guidelines issued by Singapore Customs.

#### **3 Registration of person(s) based in Malaysia as Declarant(s)**

3.1 A Declaring Agent may only apply to register as Declarant(s) person(s) employed by companies registered with the Registrar of Businesses in Malaysia if the Declaring Agent first satisfies Singapore Customs that:

- (a) The Declaring Agent is a company registered with the Accounting and Corporate Regulatory Authority of Singapore (“**ACRA**”) and has made Declarations to Singapore Customs previously;

- (b) The Declarant is employed by a company registered with the Registrar of Business in Malaysia which has at least one Key Personnel who is also a Key Personnel of the Declaring Agent and who is ordinarily resident in Singapore and registered with both ACRA and the Registrar for Businesses in Malaysia; and
- (c) The Declaring Agent has at least one Singapore-based Declarant who is either a Singaporean, Singapore permanent resident (PR) or a foreigner with a valid Singapore employment/work pass and who has submitted Declarations to Singapore Customs previously.
- (d) The Declarant will act only on the Declaring Agent's instructions.

3.2 If any of the above requirements are not fulfilled at any time during the period of registration, the Declaring Agent must inform the Director-General within 7 days and the Director-General may suspend or revoke the Declaring Agent's registration of the Malaysia-based Declarant.

3.3 The Declaring Agent shall ensure that its Declarants conduct their work with due diligence and care, and in compliance with all laws including statutory and regulatory requirements, as well as the circulars and guidelines issued by Singapore Customs.

## **B Conditions upon Registration**

### **4 Application of Relevant Provisions of the RIER and CR**

4.1 A Declaring Agent and the registration of a Declaring Agent shall be subject to Part IVA of the RIER and Part XIVA of the CR.

### **5 Fit and Proper**

5.1 The Declaring Agent and all the Key Personnel must fulfil the "fit and proper" criteria set out in Regulation 35D of the RIER and Regulation 112D of the CR. Further:

- (a) At any point in time after the Declaring Agent has been registered, the Declaring Agent or Key Personnel may be required by Singapore Customs to furnish such information and documents to show that the Declaring Agent and all its Key Personnel are "fit and proper" persons; and
- (b) If at any point in time after the Declaring Agent has been registered, Singapore Customs is of the opinion that the Declaring Agent and/or its Key Personnel have ceased to be "fit and proper" persons, Singapore Customs may immediately suspend or terminate the registration of the Declaring Agent.

### **6 Registration Validity Period**

6.1 The Declaring Agent shall be registered for such a period as the Director-General may determine. The Declaring Agent may apply to renew its registration, if it decides to renew its registration, and shall apply to do so before the expiry date of the said registration.

6.2 Unless renewed, the registration of a Declaring Agent shall automatically lapse on the expiry date of such registration or as otherwise directed by the Director-General. A Declaring

Agent whose registration is suspended or terminated shall not submit any Declaration via TradeNet® through its Declarants.

## **7 Maintenance of Particulars and Records**

7.1 Whether the Declaring Agent is acting as an agent for a Declaring Entity, or the Declaring Agent is a Declaring Entity making declarations for itself, the Declaring Agent:

- (a) Shall ensure proper and adequate record and maintenance of the particulars and records of all the persons who give instructions to the Declaring Agent to make Declarations on their behalf, for a period of not less than five (05) years. Without affecting the generality of the foregoing, the Declaring Agent shall keep records which include, but are not limited to, the name, national registration identity card or passport number, office or residential address and contact details of such persons and the exact instructions given;
- (b) Shall ensure proper and adequate maintenance of the trade documents and records provided by persons on whose behalf it makes Declarations, for a period of not less than five (05) years. Without affecting the generality of the foregoing, such trade documents and records are to include, but are not limited to, invoices, packing lists, bill of lading, air waybills and any other relevant document or record relating to such Declarations; and
- (c) Shall ensure proper and adequate record and maintenance of the particulars and records of Declarants that are registered under it to make Declarations, for a period of not less than five (05) years. Without affecting the generality of the foregoing, the Declaring Agent shall keep records which shall include, but are not limited to, the name, national registration identity card or passport number, residential address and contact details of each Declarant.

7.2 The Declaring Agent must extend the fullest co-operation to Singapore Customs when requested to produce the above documents or records and any other supporting documents. When requested by Singapore Customs, the Declaring Agent shall furnish the information or records at the specified customs office or station or other place, as may be determined by Singapore Customs.

## **8 Assistance in Investigation of Offences**

8.1 The Declaring Agent shall, at the request of Singapore Customs, provide full assistance to Singapore Customs or the relevant Singapore authorities for investigation into any offence under the Regulation of Imports and Exports Act, Customs Act and/or any regulations made thereunder. When requested by Singapore Customs, the Declaring Agent shall furnish all necessary information or records at the specified customs office or station or other place, as may be determined by Singapore Customs.

## **9 Making a Declaration**

9.1 The Declaring Agent shall identify itself by using its own UEN in every Declaration made by the Declaring Agent for itself.

9.2 Where the Declaring Agent is making a Declaration on behalf of a Declaring Entity which has a UEN, the Declaring Agent shall identify itself by using both its own UEN as well as the Declaring Entity's UEN. Where the Declaring Agent is making a Declaration on behalf

of a Declaring Entity which does not have a UEN, the Declaring Agent shall identify itself by using only its own UEN.

9.3 When the Declaring Agent is making Declarations on behalf of a Declaring Entity, the Declaring Agent shall ensure that any declaration made by him under the Customs Act (Cap 70) and/or the Regulation of Imports and Exports Act (Cap 272A) and any regulations made thereunder is made with the consent of, or in accordance with the terms of the authority (express or otherwise) given to him by the Declaring Entity. When making Declarations on behalf of a Declaring Entity, the Declaring Agent should only use the Declaring Entity's UEN for transactions approved by the Declaring Entity.

9.4 The Declaring Agent shall ensure that proper controls are instituted for the transmission of the data to and the retrieval of the data from Singapore Customs.

9.5 The Declaring Agent shall ensure that there are no unauthorised additions, alterations, amendments to or cancellation of any application, Declaration, CCP or any data transmitted to Singapore Customs unless prior approval is obtained from Singapore Customs.

9.6 The Declaring Agent shall ensure that the User ID(s) or password(s) which are assigned to its Declarant(s) are personal to the Declarant(s) and shall not be shared with others.

9.7 The Declaring Agent shall ensure that its Declarant(s) checks all the particulars and data for completeness and accuracy before transmitting Declarations to Singapore Customs and/or the Competent Authorities for processing and approval.

9.8 The Declaring Agent shall ensure that its Declarant(s) checks the CCP for completeness and accuracy and abides by the conditions issued in the CCP, if any.

9.9 All Declarations to Singapore Customs shall be in such form and format as the Director-General may specify from time to time. The Declaring Agent shall comply with all the documentation procedures for the preparation and submission of Declarations under TradeNet®.

9.10 Singapore Customs retains the full discretion as to whether or not to process the Declaration.

## **10 Notification of Changes**

10.1 The Declaring Agent must inform Singapore Customs of any changes to any of its particulars registered with the Director-General, of any change to its Key Personnel and of any change in the employment of its declarants. Such changes include, but are not limited to, change in ownership, change in address, change in contact details, termination of business and termination of employment or appointment of any Declarant to act on behalf of the Declaring Agent.

10.2 Any notice of such a change must be made electronically within 7 days of the effective date, to Singapore Customs via Singapore Customs' website.

## **11 Dissemination of Information**

11.1 Singapore Customs reserves the right to disseminate customs procedural or process related information, where necessary, without the need to seek any prior consent or authorisation.

## **12 Lodgment of Security**

12.1 When required by Singapore Customs, the Declaring Agent shall lodge a security of such amount as determined by Singapore Customs, for payment of taxes, general compliance with the legislation and/or the protection of revenue, pursuant to Section 81 of the Goods and Services Tax Act, Regulation 6(c) of the Regulation of Imports and Exports (Chewing Gum) Regulations and Section 99 of the Customs Act.

12.2 The security shall be given in the manner and form approved by the Director-General and may, subject to that approval, be by bond, guarantee, cash deposit or any other method.

## **13 Forfeiture of Security**

13.1 The security or any part thereof may be directed for forfeiture by Singapore Customs if Singapore Customs is satisfied that the Declaring Agent has failed to comply with any condition specified in respect of security required to be furnished under Section 81 of the Goods and Services Tax Act, Regulation 6(c) of the Regulation of Imports and Exports (Chewing Gum) Regulations and Section 99 of the Customs Act.

## **14 Breach of Conditions**

14.1 Pursuant to Regulation 35F(3) of the RIER and Regulation 112F(3) of the CR, a Declaring Agent who breaches any condition, including the terms and 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 the relevant provisions under Regulations 35H and/or 45 of the RIER or Regulations 112H and/or 117 of the CR.

## **15 General**

15.1 Singapore Customs reserves the right to add, alter, vary and/or modify any of the above terms and conditions at any time. When the Director-General has notified, or taken reasonable steps to try to notify a Declaring Agent of any such varied or additional term or condition, that varied or additional term or condition shall form part of these conditions. The Declaring Agent shall be bound by that varied or additional term or condition from the time of notification of the varied or additional term or condition.

15.2 The Declaring Agent shall be deemed to have been notified of any varied or additional term or condition so long as notice of that varied or additional term or condition is sent to the last known mailing address, email address or fax number of the Declaring Agent which was provided to Singapore Customs pursuant to clause 10 above.