



Circular No: 13/2022  
30 Nov 2022

Petroleum and Biodiesel Blends Licensees

Dear Sir/Madam,

**ADVISORY: ACCURATE DECLARATION OF PERMIT TYPES FOR THE IMPORT AND EXPORT OF GOODS; BLENDING ACTIVITIES AND REQUIREMENTS; FLOWMETER AND TANK TRUCK CALIBRATION**

Singapore Customs would like to remind all Petroleum and Biodiesel Blends Licensees on the importance of accurate declaration of all permit types for the import and export of goods. We would like to share some of the requirements involving the following permit types:

- a) **Individual In-Non-Payment Permits** must be taken via the TradeNet® Declaration for all imports of petroleum products by air, road and consignments passing through FTZ checkpoints for storage in a licensed refinery/warehouse or bonded warehouse, prior to the import of the petroleum products. An In-Non-Payment permit must also be taken up for imports by sea through the licensee's berth by the 10<sup>th</sup> working day after the date of arrival of the vessel alongside the licensee's berth.
- b) **Individual Out-Non-Payment Permits** must be taken via the TradeNet® Declaration for all exports of petroleum products by air, road and consignments passing through FTZ checkpoints, prior to the export of the petroleum products. An Out-Non-Payment permit must also be taken up for exports by sea through the licensee's berth by the 10<sup>th</sup> working day after the date of departure of the vessel.
- c) **Consolidated Duty Payment permit** must be taken via the TradeNet® Declaration for the monthly local release of dutiable petroleum products to petrol kiosks. This permit must be taken by the 15<sup>th</sup> calendar day of the next month following the release of the dutiable petroleum products and the duty shall be paid to Customs through Inter-Bank Giro (IBG).
- d) **Individual Duty and/or GST Payment Permits** must be taken within 48 hours after the petroleum products have been loaded.

## **Blending Activities and Requirements**

2 All operations involving the blending of two or more dutiable/non-dutiable petroleum/non-petroleum products in the following forms shall be classified as blending:

- a) Dutiable product + Dutiable product = Dutiable product
- b) Dutiable product + Dutiable product = Non-dutiable product
- c) Dutiable product + Non-dutiable product = Dutiable product
- d) Dutiable product + Non-dutiable product = Non-dutiable product
- e) Non-dutiable product + Non-dutiable product = Dutiable product
- f) Non-dutiable product + Non-dutiable product = Non-dutiable product

3 For the blending activities stated in paragraph 2 involving dutiable products, licensees are required to maintain a blending schedule for Customs' checks/ audit purposes. For the blending of gasoline with additives, licensees are required to maintain a blending schedule if only more than 1000 PPM (or more than 0.1% by volume) of additives are added to the gasoline. Duty on the dutiable petroleum product shall be paid on the blending loss which exceeds the permitted allowances. The blending loss allowance is 1% for petroleum products with a flashpoint below 23°C, and 0.6% for petroleum products with a flashpoint of 23°C and above. Specifically for activities stated in (b) and (d), licensees are also required to inform Customs at least 3 working days in advance before conducting such blending activities.

## **Calibration and Sealing of Flow-meter and Tank Truck**

4 All flow-meters in use at the licensed refineries/ installations must be verified, tested, calibrated and sealed by the Weights and Measures Office (WMO), Enterprise Singapore. Licensees must report to Customs immediately if any such seal is broken or tampered with. Customs must be informed prior to the sending of flow-meter for servicing, repair or re-calibration, and as soon as the flow-meter is ready for use again after servicing, repair or re-calibration by the authorised organisations and re-sealed by WMO, Enterprise Singapore.

5 All tank trucks used for conveying petroleum products must be properly calibrated. The licensee has to conduct regular checks to ensure that the inlets/outlets of the tank trucks are not tampered with. The inlet/outlet valves of all tank trucks conveying petroleum products for export to Malaysia by road must be sealed with the company's seals, which must bear unique serial numbers. The seal numbers together with the date and time of delivery must be indicated in the firm's delivery certificates/vouchers.

## **Maintenance of Records and Supporting Documents**

6 The licensee must maintain records and all supporting documents on-site for Customs checks/ audit purposes.

7 If necessary, Customs will conduct checks, audits and inspections of documents maintained by licensees such as inventory records, totaliser meter readings, receipts, and releases, etc. Licensees will generally be informed prior to the commencement of the audit.

### **Clarifications**

8 If you require further clarifications, please contact the officer in charge of your scheme or email to [customs\\_schemes@customs.gov.sg](mailto:customs_schemes@customs.gov.sg).

Yours faithfully,

Tok Choon Min  
Head Schemes and Engagement  
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\\_schemes@customs.gov.sg](mailto:customs_schemes@customs.gov.sg).