

Customs PM.001.74.08

Circular No: 4/98

Date: 28 Feb 98



CUSTOMS AND EXCISE DEPARTMENT

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All traders, freight forwarders, cargo agents and carriers

TRANSHIPMENT CARGO

This circular is being issued as a REMINDER to all those involved in the transhipment of cargo.

(A) PINK TRANSHIPMENT PERMIT

1 Transhipment Of Dutiable Cargo

1.1 A Customs Pink Transhipment Permit is required for the transhipment of dutiable cargo consigned to another country under “through” bill of lading or airway bill except under the following situations:

- (i) Transhipment of dutiable cargo (except controlled goods) imported by air and re-exported by air within Changi FTZ; and
- (ii) Transhipment of dutiable cargo (except controlled goods) imported by sea in the same container (without unstuffing and re-stuffing) by internal delivery from the FTZ to a vessel berthed at the same FTZ.

1.2 The permit requirements are:

- (i) The Customs Pink Transhipment Permit must be declared before movement of the cargo or before any unstuffing/stuffing of cargo in containers is carried out in the FTZ.
- (ii) There must be no local consignee for the goods. Only shipping agents (either the inward or outward carrier agent) and non-vessel operating common carriers (NVOCC) can apply for Customs Pink Transhipment Permits.
- (iii) Vessels below 300 NRT carrying liquors and tobacco products under Customs Pink Transhipment Permits must be registered with the Customs & Excise Department.
- (iv) Cargo under such permits cannot be kept in lighters overnight.
- (v) Declarants of such permits must inform the Officer Commanding Customs Harbour Branch before cargo can be removed from a lighter to the FTZ.

2 Transhipment Of Non-Dutiable Cargo

2.1 A Customs Pink Transhipment Permit is required for the inter-gateway movement of non-dutiable cargo under a “through” bill of lading or airway bill from one FTZ to another FTZ.

2.2 No Customs permit is required for the transhipment of non-dutiable and non-controlled cargo from one vessel to another berthed at the same FTZ. No Customs permit is required if such transhipment cargo is unstuffed and re-stuffed into containers in the same FTZ.

3 Transhipment Of Class II Cargo

3.1 Transhipment of consignments containing Class II/dangerous cargo which are not allowed storage in a FTZ may be removed to an approved Class II yard for storage pending transhipment under a Customs Pink Transhipment Permit. The permit will be valid for 30 days and therefore enable such cargo to remain in the yard until an outward vessel is available. The cargo can be transhipped under the same permit.

(B) WHITE TRANSHIPMENT PERMIT

4 Transhipment Of Dutiable Cargo

4.1 A Customs White Transhipment Permit is required for the transhipment of dutiable cargo where there is no “through” bill of lading or airway bill from a FTZ/foreign territory to another FTZ/foreign territory or from the FTZ to a vessel berthed at the same FTZ. Both the place of release/receipt must be a FTZ or Customs checkpoint.

4.2 The permit requirements are:

- (i) The Customs White Transhipment Permit must be declared before movement of the cargo or before any unstuffing/stuffing of cargo is carried out in the releasing FTZ or the receiving FTZ.
- (ii) Vessels below 300 NRT carrying liquors and tobacco products under Customs White Transhipment Permits must be registered with the Customs & Excise Department.
- (iii) Cargo under such permits cannot be kept in lighters overnight.
- (iv) Declarants of such permits must inform the Officer Commanding Customs Harbour Branch before cargo is allowed to be removed from a lighter to the FTZ.

5 Transhipment Of Non-Dutiable Cargo

5.1 A Customs White Transhipment Permit is required for the transhipment of non-dutiable goods from a FTZ/foreign territory to another FTZ/foreign territory.

5.2 No Customs permit is required for the transhipment of non-dutiable and non-controlled cargo within the same FTZ.

(C) STORAGE OF HIGH DUTY GOODS IN FTZ

6.1 Traders and carrier agents are reminded that high duty goods namely liquors and tobacco products as prescribed under the Free Trade Zones (Prescribed Goods) Notification are not allowed to be stored in the Free Trade Zones under section 5(4) of the Free Trade Zone.

6.2 Customs, however, allows such goods to be temporarily stored in the FTZ pending transshipment or removal to a licensed warehouse or a licensed factory warehouse. The temporary storage period for such goods in the FTZ is 14 days from the date of arrival of the goods in the FTZ. Unmanufactured leaf tobacco may, however, be allowed to be temporarily stored in the FTZ for a longer period not exceeding 28 days from the date of arrival in the FTZ. High duty goods imported under “through” bills of lading have no time limit.

6.3 Storage of high duty goods in the FTZ beyond the permitted period is an offence under the Customs Act.

(D) RE-BONDING OF SHUT-OUT DUTIABLE CARGO

7.1 Dutiable goods not exported or transhipped must be re-bonded in a licensed warehouse. The owner, his agent and the exporter of dutiable goods removed for export, shall pay the customs duty leviable on such goods if they are unable to account for the goods or if the goods are found to have been illegally re-landed in Singapore. They will also be guilty of an offence if the goods exported are found to have been illegally re-landed in Singapore.

7.2 A Customs Inward Permit is required for the re-bonding of shut-out dutiable goods in a licensed warehouse. The previous Customs Outward Permit number must be declared in the “Reference Permit Number” field. The removal period allowed is 2 days.

(E) ACKNOWLEDGMENT OF RECEIPT BY MASTER/MATE

8.1 The master/mate of a vessel/aircraft is required to acknowledge receipt of all liquors and tobacco products for export/transshipment when the goods are loaded on board the vessel/aircraft.

8.2 The declaring agent must ensure that the name of the master/mate of the vessel/aircraft and particulars on the prescribed space on the Customs permit are properly written. The company/vessel stamp, date, time and quantity of the goods received must be clearly endorsed.

8.3 For air shipments, the requirement of acknowledgment of receipt will be lifted upon full implementation of ACES (Air Cargo EDI System) in Sep 98. As for sea shipments, such requirement will be done away upon the full implementation of MAINS (Maritime Information System).

(F) COMPLIANCE OF CUSTOMS PERMITS CONDITIONS

9.1 All the conditions in the above Customs permits must be fully complied with. The exporter, owner or his agent is liable to pay customs duty and GST on goods declared in the permit which are found lost, stolen or missing in anyway.

(G) PAPERLESS CLEARANCE OF CONTAINERISED CARGO

10.1 Customs Transshipment Permits on containerised cargo imported by sea moving from one Free Trade Zone to another Free Trade Zone or Woodlands/Tuas Checkpoint are not required to be produced to Customs checkpoints at the time of clearance. However, hauliers/importers are to produce a Release Note in lieu to the Customs Checkpoints at the time of clearance.

11 If you need further clarifications or information, please contact our Customs Service Centre at Tel No. 3552000.

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CERT. NO : 96-2-0877
SS ISO 9002 : 1994



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