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To: All Shipchandlers and Ship Suppliers

## **PROCEDURES FOR DUTIABLE SEA STORES**

This circular supersedes the previous one on the same subject dated 15 Mar 88. The procedures for application of dutiable sea stores are as follows:

### **2 Vessels of 75 NRT and above**

#### **2.1 Cargo vessels and Ocean-going tourist vessels / cruise ships / passenger liners**

2.1.1 There is no quantitative restriction on liquors and tobacco which may be exported as sea stores by the above vessels.

#### **2.2 Oil rigs, dredges and similar vessels**

2.2.1 There is no quantitative restriction on tobacco which may be exported as sea stores by oil rigs, dredges and similar vessels. However, uplift of liquors as sea stores by these vessels is disallowed. If these vessels are engaged in oil drilling operations in neighbouring waters, they may apply for sea stores (tobacco) to be supplied to them by supply boats of 75 NRT and above, subject to special approval in each case. For this, the local agent must apply in writing on each occasion with the following information and documents :

- (a) Agent's letter confirming agency;
- (b) Original and photocopy of Registration Certificate of the vessel;
- (c) Location of the vessel;
- (d) Number of crew on board and the crew list;
- (e) Name of supply boat; and
- (f) Original and photocopy of the Registration Certificate of the supply boat.

## **2.3 Fishing vessels, supply boats and tug boats**

2.3.1 Fishing vessels, supply boats and tug boats are only permitted to uplift dutiable sea stores up to the normal rations of liquors and tobacco shown in **Annex A**.

## **3 Vessels below 75 NRT**

3.1 Vessels below 75 NRT (including cargo vessels and supply boats) are not allowed to uplift any dutiable sea stores. However, tug boats and fishing vessels below 75 NRT may, on registration with Customs, be permitted to take on sea stores subject to the quantitative limits stipulated below.

(a) Ocean-going tugs

Up to normal rations of liquors and tobacco shown in **Annex A**.

(b) Local tugs (engaged in logging and towing in neighbouring waters)

40 sticks of cigarettes per crew member per day.

(c) Fishing vessels

40 sticks of cigarettes per crew member per day for foreign registered and local fishing vessels (SMF).

No liquor is allowed for crew of local tugs and fishing vessels below 75 NRT.

3.2 The registration of both fishing vessels and tugboats below 75 NRT for permission to uplift dutiable sea stores will only be processed at the Permits and Manifests Section during normal office hours. Any registration with Customs is valid for two years and is renewable on application.

## **4 Other vessels which require prior approval**

4.1 Barges and yachts, irrespective of tonnage, are not eligible for dutiable sea stores. For exceptional cases, special approval of dutiable sea stores may be granted, up to the normal rations of liquors and tobacco shown in **Annex A**, upon submission of written application for each voyage.

4.2 Naval vessels are also not eligible for dutiable sea stores. However, special approval may be given in exceptional cases upon submission of written application.

## **5 Scale for uplift of dutiable liquors and tobacco**

5.1 For vessels subject to rationing, the duration of voyages from Singapore to destinations and back to Singapore is up to a maximum of **30 days**, regardless of the destination.

## **6 Responsibilities of Ship Owners/Agents of Vessels**

6.1 The certification of the vessel's particulars by the Ship Owners/Agents shall be discontinued.

6.2 The Owners/Agents of the vessel shall be liable to pay the customs duty on the dutiable sea stores illegally re-landed in Singapore or illegally handed over to non-entitled persons.

6.3 Dutiable sea stores uplifted in Singapore must be locked in the vessel's bonded store(s). Such sea stores shall not be released for consumption while the vessel remains in Singapore waters.

6.4 It is the responsibility of the Owners/Agents of the vessel to ensure that all the requirements imposed by Customs are met.

## **7 Responsibilities of Suppliers of Dutiable Sea Stores**

### **7.1 Delivery of dutiable sea stores**

7.1.1 Suppliers of dutiable sea stores are required to furnish bank guarantees.

7.1.2 The suppliers shall pay the duty on dutiable sea stores not exported, to the satisfaction of the proper officer of customs.

7.1.3 Every bottle/container of liquors/wines and their outer cartons, and every outer carton of beer/stout shall be clearly and indelibly marked with the legend "Singapore Duty Not Paid", before it is removed from the licensed warehouse.

7.1.4 All cigarettes to be supplied as sea stores shall bear the legend "Singapore Duty Not Paid" on each individual packet, box, carton and on each container thereof.

7.1.5 Dutiable sea stores shall not be delivered earlier than 24 hours before the departure of the vessel, except with the permission of the proper officer of customs. On delivery on board, the dutiable sea stores must be locked in a store. The stores shall not be removed until the vessel has left port limits and is in international waters. Where a Customs seal is placed, it shall not be tampered with or removed, without the permission of a senior officer of customs.

7.1.6 Dutiable sea stores may be loaded into vessels outside port limits. However, the suppliers should ensure that taking of stores by the vessels should be done away and outside of the shipping lane and the approaches of the Singapore ports. Safety of navigation should be observed at all times.

## **7.2 Opening hours of licensed warehouse for delivery of sea stores**

7.2.1 The normal opening hours of licensed warehouse are:

Weekdays	:	8.00am to 4.30pm
Saturday	:	8.00am to 12.30pm
Sunday and	:	Closed
Public Holidays		

7.2.2 We have given approval to extend the opening hours of licensed warehouses after the normal opening hours for the delivery of dutiable sea stores. No individual prior approval is therefore required. The extended opening hours are:

Weekdays	:	4.30pm to <u>8.00pm</u>
Saturday	:	12.30pm to <u>8.00pm</u>
Sunday and	:	8.00am to <u>5.00pm</u>
Public Holiday		

7.2.3 For delivery of dutiable sea stores to vessels from licensed warehouse during the above extended opening hours (**para 7.2.2**), please keep Head Warehousing informed on the following working day as per format at **Annex B**.

## **7.3 Rejected / Undelivered dutiable sea stores**

7.3.1 For rejected/undelivered dutiable sea stores removed earlier from a licensed warehouse, such sea stores may be returned directly to the licensed warehouse. If it is within the normal opening hours of the licensed warehouse (**para 7.2.1**), a new inward permit, quoting the permit number of the original outward permit, has to be produced at the checkpoint.

7.3.2 If the dutiable sea stores are to be returned to the licensed warehouse within the extended opening hours (**para 7.2.2**), an inward permit should be produced at the checkpoint where possible. Otherwise, the declaring agent must undertake the liability for the sea stores and to apply an inward permit by the following working day. The declaring agent must use the prescribed format as attached in **Annex C**. The form must be produced at the checkpoint.

7.3.3 If the dutiable sea stores are to be returned to the licensed warehouse after the extended opening hours, prior permission using the format as per **Annex D**, should be obtained from Air Cargo Section, Airports Branch (**para 9**) for opening of the licensed warehouse. Similarly, the declaring agent must undertake the liability for the sea stores and to apply an inward permit by the following working day. The declaring agent must also use the prescribed format as attached in **Annex C**. The form must be produced at the checkpoint.

7.3.4 Alternatively, if the supplier wishes to keep the “shut-out” dutiable sea stores in a lighter at the designated Pasir Panjang Wharves breakwater, or to wait in the FTZ pending the arrival of vessel for another working day, approval should be obtained from the officer-in-charge, Customs Pasir Panjang Gate (Tel No: 454 5863) / Pasir Panjang Terminal (Tel No:779 8745).

## **8 Return of the sea stores permits**

8.1 After the Master has acknowledged receipt of the dutiable sea stores, the Outward permits could be faxed to Permits & Manifests Section, Documentation Branch, with the standard cover letter (Annex E), as soon as a supply of dutiable sea stores is effected. The hard copies of the permits are to be sent to Documentation Branch on every first working day of the week by mail to the above address or over the counter at the Customs Service Centre, Level 2, Revenue House.

## **9 Processing of dutiable sea stores declarations under quantitative restriction after normal working hours**

9.1 Dutiable sea stores declarations which are not under quantitative restriction will be approved by the TradeNet System electronically. Only declarations that are under quantitative restriction will be routed to Customs Office for on-line approval. If the declarations are required on an urgent basis after the normal working hours, you may approach Customs Duty Office at Air Cargo Section, Airports Branch for assistance. The address, telephone number and fax number of Air Cargo Section are as follows:

Customs Duty Office  
Air Cargo Section  
Airports Branch  
Tel No: 545 9124  
Fax No: 542 1746

CHAN KOK YIN  
DIRECTOR REVENUE  
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE



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SS ISO 9002 : 1994



*The Way of Excellence in Public Service*

**ANNEX A**  
(Para 2.3.1,  
Para 3.1a

**SCALE FOR UPLIFT OF DUTIABLE LIQUORS AND TOBACCO**

The maximum quantities of dutiable liquors and tobacco which may be uplifted as sea stores by fishing vessels, tug boats and supply boats of 75 NRT and above (para 2.3.1), ocean-going tugs below 75 NRT (para 3.1a), barges and yachts (para 4.1) shall be:

	<u>Tobacco</u>	<u>Per Crew Member Per Day</u>
(i)	Cigarettes	40 sticks
(ii)	Smoking tobacco (eg pipe or shag)	15 grams
(iii)	Cigars and cheroots	3 sticks
	<u>Liquors</u>	
(iv)	Spirits	Quarter bottle
(v)	Wine	Quarter bottle
(vi)	Beer or stout (local or imported)	4 cans

A written request together with the reasons should be submitted if the quantities declared exceeded the above maximum ration quantum.

**Company's Letterhead**

Our Ref:

Date:

Head Warehousing  
Customs & Excise Department  
55 Newton Road  
#10-01 Revenue House  
Singapore 307987  
[Fax: 250 9950]

Dear Sir

**SUPPLY OF DUTIABLE SEA-STORES FROM LICENSED WAREHOUSE TO VESSELS  
AFTER STIPULATED HOURS**

We wish to inform you that the following dutiable sea-stores were delivered from  
licensed warehouse LW \_\_\_\_\_ to vessels \_\_\_\_\_  
on \_\_\_\_\_ at \_\_\_\_\_ hours.

Description of goods: \_\_\_\_\_

Permit No(s): \_\_\_\_\_

Name of Exporter: \_\_\_\_\_

Yours faithfully

\_\_\_\_\_  
(Signature/Name/Designation)

**Company's Letterhead**

Our Ref:

Date:

Checkpoint Officer  
<Checkpoint>

Dear Sir

**REMOVAL OF SHUT-OUT DUTIABLE SEA-STORES TO LICENSED WAREHOUSE**

We would like to re-bond the following dutiable sea-stores back into the licensed warehouse LW \_\_\_\_\_ on \_\_\_\_\_ (date) \_\_\_\_\_ at \_\_\_\_\_ (time) \_\_\_\_\_ hours. We undertake to apply for a Customs Inward declaration to cover the movement of the goods on the following working day.

Description of goods: \_\_\_\_\_  
Goods were supplied vide Permit No(s): \_\_\_\_\_  
Name of vessel: \_\_\_\_\_  
Reason for returning to licensed warehouse: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
(Name/Designation/Signature of applicant)  
Stamp)  
Tel No: \_\_\_\_\_  
Fax No: \_\_\_\_\_

(Company's

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**FOR OFFICAL USE** [Upon approval, Approving Officer to fax copy to the Head Documentation (Fax No: 2609606) and Head Warehousing (Fax No: 2509950).]

Application Approved

\_\_\_\_\_  
Signature/Name of Duty Officer  
Customs Ports Branch (Checkpoint)  
Date/Time: \_\_\_\_\_



**Company's Letterhead**

Our Ref:

Date:

Duty Office (Tel No: 545 9124)  
Air Cargo Section  
Airports Branch  
[Fax: 542 1746]

Dear Sir

**OPENING OF LICENSED WAREHOUSE TO RECEIVE SHUT-OUT  
DUTIABLE SEA STORES**

We wish to seek your approval to allow is to open the licensed warehouse  
LW \_\_\_\_\_ on \_\_\_\_\_ at \_\_\_\_\_ hours for the  
purpose of re-bonding of dutiable sea stores. We undertake to apply for a Customs Inward  
declaration to cover the movement of goods on the following working day.

Description of goods: \_\_\_\_\_  
Goods were supplied vide Permit No(s): \_\_\_\_\_  
Name of vessel: \_\_\_\_\_  
Reason for returning to licensed warehouse: \_\_\_\_\_  
\_\_\_\_\_

2 Your approval is appreciated.

Yours faithfully

\_\_\_\_\_  
\_\_\_\_\_  
(Name/Designation/Signature of applicant)  
Stamp  
Tel No: \_\_\_\_\_  
Fax No: \_\_\_\_\_

(Company's

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**FOR OFFICAL USE** [Upon approval, Approving Officer to fax copy to the company  
and Head Warehousing (Fax No: 2509950).]

Application Approved

\_\_\_\_\_  
Signature/Name of Duty Officer  
Customs Air Cargo Section  
Airports Branch  
Date/Time: \_\_\_\_\_  
Tel: 545 9124

**Company's Letterhead**

Our Ref :  
Your Ref : Customs T06.07.V11

Date :

Head Documentation  
Customs & Excise Department  
55 Newton Road  
#10-01 Revenue House  
Singapore 307987  
**[Fax : 250 9606]**

2           **Attn : Manifests / Compliance Officer**

Dear Sir

**SUBMISSION OF CARGO CLEARANCE PERMIT(S) FOR  
DUTIABLE SEA STORES SUPPLIED TO VESSEL(S)**

I forward \_\_\_ copy/copies of the following Joint Customs/TDB Outward permit(s)  
which had been duly endorsed by the Master for the dutiable sea stores supplied to vessel(s):

<b><u>S/No.</u></b>	<b><u>Permit Number(s)</u></b>	<b><u>Name</u></b> <b><u>of</u></b>
<b><u>Vessel(s)</u></b>		

2            I undertake to submit the hard copy/copies of the above permit(s) to the Customs &  
Excise Department on every first working day of the week as arranged vide para 2.1.1 of  
your letter Customs T06.07.V11 dated 20 Oct 98.

Yours sincerely

(Signature/Name/Designation)