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Your Ref:

Circular No.: 01/2012

Date: 12 January 2012

All Traders and Declaring Agents

IMPLEMENTATION OF ADVANCE EXPORT DECLARATION FOR ALL EXPORTS FROM 1 APRIL 2013

Currently, under Singapore's Regulation of Imports and Exports Regulations (RIER), a declaration has to be submitted to Singapore Customs (SC) prior to export of any type of goods. An administrative exemption was granted in 1976 to allow traders to submit the declaration within three days after export of non-controlled goods and non-dutiable goods by sea and air (IE Notice No. 2/76).

2 With the increasing focus on supply chain security globally, Singapore has to position herself as a secure and trusted trade hub. To enhance Singapore's supply chain security, SC requires advance information on all goods entering and leaving the country. For this purpose, it is necessary to review the administrative exemption granted in 1976 to put in place Advance Export Declaration (AED) for all exports from Singapore. AED will enable SC to facilitate legitimate and secured trade through measures such as timely export risk assessment and collaboration with overseas customs through Mutual Recognition Arrangements.

3 Extensive consultations on AED were conducted with trade and logistics companies and key business associations from April to December 2010. An online public consultation on AED was also held in March 2011 to solicit views from the trading community (SC Circular 04/2011). After the public consultation, SC also continued to engage some associations and companies on AED. SC's responses to industry's concerns are summarised on SC's website and can be viewed at:

<http://www.customs.gov.sg/topNav/new/Public+Consultation+on+Advance+Export+Declaration.htm>

4 SC has considered thoroughly all feedback and views received from the trading community on AED. Relevant implementation details were discussed with businesses and formulated carefully with the intention of minimising impact to the trading community. SC has also adopted several key suggestions from companies, such as the following:

- a. Providing a longer lead time prior to AED implementation;
- b. Allowing a longer adjustment period;
- c. Streamlining the number of mandatory data fields for AED; and
- d. Allowing amendments for certain fields within three working days after export.

AED Implementation Timing and Details

5 The administrative exemption granted in 1976 will be rescinded with effect from 1 April 2013. There will be no changes to the existing advance export declaration requirements for strategic goods (Tier 1), dutiable goods, controlled goods and all exports by road. Table 1 below illustrates the changes in the export declaration for the different categories of goods:

| Type of goods | AED Implementation Timeframe | |
|--|----------------------------------|-------------------|
| | Current | From 1 April 2013 |
| Strategic Goods (Tier 1) | No change (5 days before export) | |
| Dutiable Goods | No change (Before export) | |
| Controlled Goods | No change (Before export) | |
| All Goods by Land | No change (Before export) | |
| Strategic Goods (Tier 2/3) | Within 3 days after export | Before export |
| Non-Dutiable Goods by Air or Sea | Within 3 days after export | Before export |
| Non- Controlled Goods by Air or Sea | Within 3 days after export | Before export |

Table 1: Summary of changes in export declaration submissions after implementation of AED on 1 April 2013

6 Table 2 below summarises the AED requirements for the declaration of non-controlled goods and non-dutiable goods exported by air and sea:

| | Air | Sea |
|--------------|--|--|
| | As soon as information is available | |
| When | At the time of cargo lodgment with Ground Handling Agents (at least 1 hour prior to flight departure from Singapore) | At the time of cargo arrival at gate (at least 8 hours prior to vessel arrival in Singapore) |
| Who | Exporter or Declaring agent | |
| What | Mandatory data fields in <u>Annex A</u> . Amendments are allowed for certain fields within 3 working days of export without penalty. | |
| Where | TradeNet [®] | |

Table 2: Summary of AED requirements for non-dutiable and non-controlled goods exported by air and sea

7 The exporter or its declaring agent will be responsible for submitting the AED via TradeNet[®]. The exporter or declaring agent should submit the export declaration as early as they can, for e.g. before the cargo is sent to the seaport operators or airport ground handling agents. This would ensure there is sufficient time for SC to perform risk assessment, so that low risk cargo can be facilitated and only high-risk cargo need to be directed for scans, upon cargo lodgment with the seaport operators or airport ground handling agents.

8 Please refer to Annex A for the list of mandatory data fields and data fields that will be allowed to be amended, subject to conditions. For example, even though amendment of the Harmonised System (HS) Code is allowed, amending the HS Code of a non-controlled good to the HS Code of a controlled good and vice versa will not be permitted. More details on the conditions for amendments will be released by SC at a later date.

9 Companies will continue to use their TradeNet[®] 4.1 software for AED. A software upgrade to TradeNet[®] is not necessary for the implementation of AED.

10 SC advises manufacturers, exporters, freight forwarders, logistics companies and other companies involved in the supply chain to provide information early to relevant parties to facilitate the submission of AED. This will reduce the possibility of cargo being delayed due to the lack of advance information for risk assessment.

18-month Adjustment Period (1 April 2013 – 30 September 2014)

11 As mentioned in Paragraph 4, during the industry consultations, SC had received feedback from the industry to extend the adjustment period to allow companies more time to fully comply with AED. In view of this, SC will allow an 18-month adjustment period starting from 1 April 2013 and ending on 30 September 2014. The purpose of the adjustment period is to allow more time for the trading community to make any necessary further adjustments to their work processes to fully comply with AED.

12 During the adjustment period, traders will generally not be penalised by SC for non-compliance with AED requirements. This will include late submissions (provided they are within three working days of export) and inaccurate or incomplete submissions. However, as per current practice, export permits lodged more than three working days after export will face penalty. All other customs offences and penalties are still applicable during the AED adjustment period. More details of penalties for non-compliance with AED will be released subsequently.

Clarifications

13 SC will continue to provide the industry with more information in 2012. If you require further clarification, please email your enquiries to Customs_AED@customs.gov.sg or contact the Customs Call Centre at 6355 2000.



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SENIOR ASSISTANT DIRECTOR-GENERAL OF CUSTOMS
for DIRECTOR-GENERAL OF CUSTOMS

Amendable and Non-amendable Mandatory Fields in Advance Export Declaration

| S/N | Mandatory Data Fields in Advance Export Declaration | Amendments |
|-----------|--|--------------------|
| 1 | Cargo Packing Type | Allowed |
| 2 | Country of Final Destination | Allowed* |
| 3 | Country of Origin of Goods | Allowed* |
| 4 | Date of Departure | Allowed |
| 5 | Declaring Agent Entity Identifier (UEN) and Name (company-level) | Not allowed |
| 6 | Exporter Entity Identifier (UEN) and Name (company-level) | Not allowed |
| 7 | Goods Description | Allowed* |
| 8 | HS Code | Allowed* |
| 9 | Item CIF/FOB Value | Allowed |
| 10 | Item HS Quantity and Unit | Allowed |
| 11 | Mode of Transport | Not allowed |
| 12 | Outward Carrier Agent Entity Identifier and Name | Allowed |
| 13 | Outward Conveyance Reference No. (e.g. voyage no., flight no.) | Allowed* |
| 14 | Outward HAWB/HBL | Allowed |
| 15 | Outward MAWB/OBL | Allowed |
| 16 | Outward Transport Identifier (e.g. vessel name, aircraft registration no.) | Allowed |
| 17 | Overseas Consignee Name | Allowed |
| 18 | Place of Receipt Code and Name (SG location) | Allowed |
| 19 | Place of Release Code and Name (SG location) | Allowed |
| 20 | Port of Discharge | Allowed* |
| 21 | Total Gross Weight and Unit | Allowed |
| 22 | Total Outer Pack Quantity and Unit | Allowed |
| 23 | Container Number ^ | Allowed |
| 24 | Container Size ^ | Allowed |
| 25 | Container Type ^ | Allowed |
| 26 | Container Weight ^ | Allowed |

*Subject to certain conditions (to be released at a later date).

^Applicable only if Cargo Packing Type is containerised in S/N 1.

UPDATE OF CIRCULAR BY SINGAPORE CUSTOMS

Circular No. 01/2012: IMPLEMENTATION OF ADVANCE EXPORT DECLARATION FOR ALL EXPORTS FROM 1 APRIL 2013 (dated 12 Jan 2012)

| Paragraph | Current Details | Updated Details | Date of Update | | | | | | | | | | | | | | | | | | |
|--------------|--|---|----------------|------------|--|-------------------------------------|--|-------------|---|--|------------|-----------------------------|--|-------------|--|--|--------------|-----------|--|--|--|
| 3 | <p>SC's responses to industry's concerns are summarised on SC's website and can be viewed at: http://www.customs.gov.sg/topNav/new/Public+Consultation+on+Advance+Export+Declaration.htm</p> | <p>SC's responses to industry's concerns are summarised on SC's website and can be viewed at: http://www.customs.gov.sg/topNav/new/Public+Consultation+on+Advance+Export+Declaration.html</p> | 5 Jan 2015 | | | | | | | | | | | | | | | | | | |
| 6 | <p>Table 2 below summarises the AED requirements for the declaration of non-controlled goods and non-dutiable goods exported by air and sea:</p> <table border="1" data-bbox="318 754 1397 1190"> <thead> <tr> <th></th> <th align="center">Air</th> <th align="center">Sea</th> </tr> </thead> <tbody> <tr> <td></td> <td align="center" colspan="2">As soon as information is available</td> </tr> <tr> <td>When</td> <td>At the time of cargo lodgement with Ground Handling Agents (at least 1 hour prior to flight departure from Singapore)</td> <td>At the time of cargo arrival at gate (at least 8 hours prior to vessel arrival in Singapore)</td> </tr> <tr> <td>Who</td> <td align="center" colspan="2">Exporter or Declaring agent</td> </tr> <tr> <td>What</td> <td align="center" colspan="2">Mandatory data fields in Annex A. Amendments are allowed for certain fields within 3 working days of export without penalty.</td> </tr> <tr> <td>Where</td> <td align="center" colspan="2">TradeNet®</td> </tr> </tbody> </table> <p>Table 2: Summary of AED requirements for non-dutiable and non-controlled goods exported by air and sea</p> | | Air | Sea | | As soon as information is available | | When | At the time of cargo lodgement with Ground Handling Agents (at least 1 hour prior to flight departure from Singapore) | At the time of cargo arrival at gate (at least 8 hours prior to vessel arrival in Singapore) | Who | Exporter or Declaring agent | | What | Mandatory data fields in Annex A . Amendments are allowed for certain fields within 3 working days of export without penalty. | | Where | TradeNet® | | <p><i>Entire para 6 is to be replaced with the following:</i></p> <p>For a summary of AED requirements, please refer to: http://www.customs.gov.sg/leftNav/trad/AdvanceExportDeclaration/General+Information.html</p> | |
| | Air | Sea | | | | | | | | | | | | | | | | | | | |
| | As soon as information is available | | | | | | | | | | | | | | | | | | | | |
| When | At the time of cargo lodgement with Ground Handling Agents (at least 1 hour prior to flight departure from Singapore) | At the time of cargo arrival at gate (at least 8 hours prior to vessel arrival in Singapore) | | | | | | | | | | | | | | | | | | | |
| Who | Exporter or Declaring agent | | | | | | | | | | | | | | | | | | | | |
| What | Mandatory data fields in Annex A . Amendments are allowed for certain fields within 3 working days of export without penalty. | | | | | | | | | | | | | | | | | | | | |
| Where | TradeNet® | | | | | | | | | | | | | | | | | | | | |

| | | | |
|--------------------------|---|---|--|
| 8 (including Annex A) | Please refer to Annex A for the list of mandatory data fields and data fields that will be allowed to be amended, subject to conditions. For example, even though amendment of the Harmonised System (HS) Code is allowed, amending the HS Code of a non-controlled good to the HS Code of a controlled good and vice versa will not be permitted. More details on the conditions for amendments will be released by SC at a later date. | <i>Entire para 8 (including Annex A) is to be replaced with the following:</i> For the list of mandatory data fields and the data fields that will be allowed to be amended (subject to conditions), please refer to: http://www.customs.gov.sg/leftNav/trad/AdvanceExportDeclaration/Exemptions.html | |
| 13 | If you require further clarification, please email your enquiries to Customs_AED@customs.gov.sg or contact the Customs Call Centre at 6355 2000. | If you require further clarification, please email your enquiries to Customs_documentation@customs.gov.sg or contact the Customs Call Centre at 6355 2000. | |