



Circular No: 08/2014
15 May 2014

To Traders and Declaring Agents

Dear Sir/Madam

ADVISORY: PROPER CLASSIFICATION OF GOODS AND DECLARATION PROCEDURES

Singapore Customs observes that there have been instances where traders and declaring agents have incorrectly declared the HS codes in their TradeNet® declarations. To illustrate, in one such case, a declaring agent declared bicycles, bicycle parts (pumps, seats, pedals, etc.) and apparel under the HS code for bicycles. In another, the declaring agent declared electrical items, fashion items, etc. under the HS code for documents.

2 Traders and declaring agents should note that **it is incorrect to consolidate and declare various items under one HS code, if the items are of different HS codes**. For a shipment with multiple items, items that are classified under different HS codes should be declared as separate line items in the declaration, even though the goods may come from the same supplier.

3 We would like to remind all traders and declaring agents that their responsibilities include ensuring all the information declared in the TradeNet® declarations is true and correct. A person guilty of making an incorrect declaration under the Customs Act is liable on conviction to a fine up to S\$10,000 or one time the amount of duty and GST payable, whichever is higher, and/or imprisonment for up to 12 months.

4 A list of frequently asked questions (FAQs) is attached as Annex A for your reference. For more information, please contact Singapore Customs Call Centre at +65 6355-2000.

Yours faithfully

Teh Thiam Siong
Head Procedures & Systems
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_feedback@customs.gov.sg.

FAQs – DECLARATION AND CLASSIFICATION OF GOODS

1. Where can I search for the HS code of a particular product?

You may access the HS/CA product code search engine available at the [TradeXchange® website](#) where you may search by HS Code, CA Product Code and/or Description, and check whether an item is controlled or not.

Alternatively, you may refer to the [Alphabetical Index to the Singapore Trade Classification, Customs and Excise Duties](#) for the list of products with their goods descriptions listed in alphabetical order.

To determine if an item is controlled under the Strategic Goods (Control) Order, please visit the [Strategic Goods Control \(STGC\) website](#) for more information.

2. Can I declare multiple items of the same HS code as one line item in the TradeNet® declaration?

Yes, if the items are from the same supplier and are of the same:

- (a) Description;
- (b) Brand name; **and**
- (c) Country of origin.

3. How many line items can I declare in a single TradeNet® declaration?

You can declare up to a maximum of 50 items per declaration.

4. If there are several possible HS codes for an item, how do I select the correct one?

To determine the correct HS code, you should apply the General Rules for the Interpretation of the Harmonised System Nomenclature (GIR) in sequential order. Please refer to the [GIR](#) for more information.

If you need further assistance, you may wish to contact Singapore Customs Call Centre or refer to the [FAQs on classification of goods](#).

5. We would like to apply for a customs ruling on the classification of our product. What is the procedure to apply for this ruling?

To apply for a customs ruling on the classification of a product, you may submit the [form for "Application for Classification of Goods"](#). The completed form and the supporting documents (e.g. product catalogue, usage of the product, technical data sheet) can be submitted to Singapore Customs via fax, email or post.

Singapore Customs will evaluate and determine the full 8-digit HS code of the product. The process for issuing the ruling may take up to 30 days, depending on the complexity

of the product and the completeness of the information furnished. A fee of SGD 75.00 (inclusive of GST) will be charged for each item classified.

Additional Information

The web addresses of the above-mentioned websites are as follows:

- TradeXchange® website:
https://www.tradexchange.gov.sg/tradexchange/default.portal?_nfpb=true&_nfls=false&pageLabel=main_tn&_action=searchHSCA
- Alphabetical Index to the Singapore Trade Classification, Customs and Excise Duties:
<http://www.customs.gov.sg/topNav/res/Alphabetical+Index+to+Singapore+Trade+Classification+Customs+and+Excise+Duties.htm>
- Strategic Goods Control (STGC) website:
<http://www.customs.gov.sg/stgc/leftNav/str/>
- General Rules for the Interpretation of the Harmonised System Nomenclature (GIR):
<http://www.customs.gov.sg/NR/ronlyres/7A53EA53-61C9-4B56-9C64-B9C205B024FE/23850/GeneralRulesForTheInterpretation.pdf>
- FAQs on classification of goods:
http://www.ifaq.gov.sg/CUSTOMS/apps/fcd_faqlmain.aspx#FAQ_31647
- Application for Customs Ruling on Classification of Goods:
<http://www.customs.gov.sg/leftNav/trad/per/Classification+of+Goods.htm>