



Circular No: 03/2021
15 Mar 2021

Traders and Declaring Agents

Dear Sir/Madam

SAFEGUARDING FROM FRAUD BY USING TRADER NOTIFICATION SERVICE

Singapore Customs had recently detected a number of cases where the freight forwarders or declaring agents had, without the knowledge of the importers, declared lower values and paid a lower Goods & Services Tax (GST) amount for the goods imported by the importers. Subsequently, these freight forwarders or declaring agents falsified the import permits (also known as Cargo Clearance Permit) by amending the goods' values and the corresponding GST payable amount to the higher correct figures, before providing these falsified permits to the importers for billing purposes. The difference in the GST amount would be pocketed by the declaring agents or freight forwarders.

2 Singapore Customs strongly encourages all traders to check and verify that the Cost, Insurance and Freight (CIF) value of the goods and the corresponding amount of duty and/or GST declared in the import permit are correct. To assist traders in safeguarding themselves from such dishonest practices, traders are encouraged to sign up for the Trader Notification Service to receive notifications on the permit number, name of declaring agent and permit approval date when a permit with the trader's Unique Entity Number ("UEN") is approved, cancelled or amended. For payment permits, the notification also includes the total amount of duty and/or GST payable. Traders can use this information to verify against the amount of duty and/or GST that they had paid or are asked to pay to their freight forwarders or declaring agents.

3 To sign up for the free Trader Notification Service, the Key Personnel (e.g. owner, partner or director) whose record is registered with the Accounting and Corporate Regulatory Authority or relevant UEN Issuing Agency, or the Authorised Personnel in Customs Account can log in to the [Activate / Update / Terminate Customs Account e-Service](#) to sign up for the service and to provide the details of the designated contact. Traders can also subsequently update the designated contact via the same e-Service.

Yours faithfully

Ivy Chong
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_documentation@customs.gov.sg.