



Circular No: 05/2021
22 Jun 2021

Traders and Declaring Agents

Dear Sir/Madam

REGISTRATION AS EXPORTER OF DUTY AND GST-UNPAID LIQUOR AND/OR TOBACCO SEA STORES

From 26 Jul 2021, all exporters of duty and GST-unpaid liquor and/or tobacco sea stores for consumption onboard a vessel by the crew and/or passengers outside Singapore waters must be registered with Singapore Customs **before** they can obtain an export permit via TradeNet.

2 Exporters may register via the “Application for Registration as an Exporter of Duty and GST-Unpaid Liquor and/or Tobacco Sea Stores” form, which is available on Singapore Customs website <http://www.customs.gov.sg> > E-Services > Customs Forms & Service Links > Registration Forms, starting from 22 Jun 2021. Applicants will be informed of the outcome of their registration in due course. Upon approval, the registration validity will be 3 years and it is subject to renewal.

3 To minimise disruptions to business operations and avoid delays in the approval of export permit applications for duty and GST-unpaid liquor and/or tobacco sea stores, you are strongly encouraged to submit your application for registration early, before the implementation date of 26 Jul 2021.

Yours faithfully

Ivy Chong
Head Procedures & Systems Branch
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.