



Circular No: 06/2021

19 Jul 2021

All Traders and Declaring Agents

Dear Sir/Madam

ADVISORY: ACCURATE DECLARATION OF PERMIT FIELDS FOR THE IMPORT AND EXPORT OF GOODS

Singapore Customs would like to remind all Traders and Declaring Agents (DAs) on the importance of accurate declaration of all permit fields for the import and export of goods. We would like to share some of the requirements involving the following permit fields:

- a) **Harmonised System (HS) Code:** You should declare the correct 8-digit HS codes based on your goods description at the permit line item. 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.

You may use the HS/CA product code search engine available at the TradeNet® website (<https://www.tradenet.gov.sg/tradenet/portlets/search/searchHSCA/searchHnitHSCA.do>) to search for the HS code of a particular product, and check whether an item is controlled or not.

- b) **Goods Value:** The value of goods declared in Singapore dollars must be based on **commercial invoice(s)** (instead of proforma invoices, etc.) and relevant supporting documents to substantiate the value.
- i) Generally, the taxable value on imported goods is calculated based on the cost, insurance and freight (CIF) value and all other charges (e.g. commissions and brokerage, packing costs, assists, royalties and licence fees, etc.) incidental to the sale and delivery of the goods into Singapore. For dutiable goods, the Goods and Services Tax (GST) payable is computed based on the CIF value plus all incidental charges including the Customs/Excise duty payable. For non-dutiable goods, the GST payable is computed based on the CIF value plus all incidental charges.

- ii) For exports, please declare the goods value in FOB INCOTERMS (i.e. cost + inland freight).
 - iii) You may refer to Circular No: 09/2012 for replacement goods, samples, gifts or free-of-charge items.
 - iv) To convert foreign currency into Singapore dollars, please refer to Singapore Customs website > E-Services > Exchange Rates.
- c) **Goods Description:** The description of goods declared should provide a clear indication of the goods. In the “Item Description” field in the permit applications, please declare the specific description of the goods as detailed in the supporting documents such as commercial invoice(s), instead of generic or uninformative details as the description for your goods (e.g. abridged HS code description, model number of goods, etc.).
- d) **HS Quantity and Unit:** Items should be declared based on the unit of quantity of the respective HS code, e.g. the unit of quantity for electronic integrated circuits (memories, HS code 85423200) is in “MIL”, i.e. unit of one thousand. For HS codes with unit of quantity in “VAL”, you are required to declare the valid Unit of Measurement (UOM) based on the measurement specified in your commercial invoice. E.g. “STK” for sticks, “BOT” for bottles.
- e) **Country/Region of Origin (COO):** This should be declared based on where the items are produced/manufactured. For controlled goods, please comply with the declaration requirements specified by the relevant Competent Authorities.
- f) **Country/Region of Final Destination:** This should be declared based on consignee address in the commercial invoice.
- g) **Preferential Indicator:** When declaring export permit, “PRI” is required to be selected under the “Preferential Indicator” field if the overseas importer would be claiming preferential tariff treatment on the goods.
- i) Generally, the exporter would have made out the origin declaration or certification on the invoice or commercial document which certifies that the goods qualify as originating goods under the Free Trade Agreements (FTA) that Singapore is a party to. For such occurrences, it is mandatory to select “PRI”.
 - ii) You may refer to Circular No: 12/2018 for the declaration procedures on goods claiming preferential tariff treatment at Singapore’s FTA partners under self-certification or self-declaration scheme.

Submission of Supporting Documents and Responding to Queries from Singapore Customs within Stipulated Time

2. To facilitate Customs' permit verification, we urge you to ensure the following:

- a) Prompt response to Customs' queries pertaining to the permit declaration and/or supporting documents; and
- b) Timely submission of approved Customs permit(s) and supporting documents such as commercial invoice(s), bill(s) of lading/air waybill(s), packing list(s), etc upon Customs' request or as stipulated in the permit conditions.
 - i) Traders and DAs are required to maintain records of your transactions, including all supporting documents for a period of 5 years.
 - ii) You may refer to Circular No: 10/2010 and visit Singapore Customs website > Businesses > New Traders and Registration Services > Registration Services > Apply / Update / Renew / Terminate Declaring Agent (DA) Account and Declarant > Terms and Conditions for DAs and Declarants, on the responsibilities of DA and declarants.

3. We would like to remind you that it is the responsibility of all Traders and DAs to ensure the accuracy and completeness of the information declared to Customs. Traders and DAs must promptly provide the required documents/information upon Customs' request within the stipulated time. Failure to make a declaration, incorrect declaration and/or refusal to produce trade documents upon demand are offences under the Customs Act and Regulation of Imports and Exports Act. Any person found to have committed an offence would be penalised.

Yours faithfully

Jeanine Ho
Head Permits Compliance
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_tnreq@customs.gov.sg.