



Notice No: 05/2015
08 May 2015

To Traders and Declaring Agents

Dear Sir/Madam

UPDATED GUIDE ON KEEPING AND MAINTAINING RECORDS IN IMAGE SYSTEM

Singapore Customs has updated the Guide on Keeping and Maintaining Records in Image System (“the Guide”) to include a requirement for stable and reliable storage system for images. Please see paragraph 3.4(e) of the Guide for the new requirement.

2 Pursuant to section 90(1) of the Customs Act, you are required to keep trade documents and records such as invoices, bills of lading, certificates of origin and other documents relating to the purchase, importation, sale or exportation of your goods, for not less than 5 years. If you wish to use an Image System to store images without retaining the physical paper document, you can comply with section 90 of the Customs Act if you follow the requirements in the Guide.

4 The Guide can be accessed via Customs website at:
<http://www.customs.gov.sg/leftNav/trad/per/Keeping+and+Maintaining+Records+in+an+Image+System.html>

5 A list of Frequently Asked Questions (FAQs) is attached as Annex A for your reference. If you need further clarification, please contact Singapore Customs Call Centre at 6355-2000.

Yours faithfully

Joyce Lim
Head Policy & Research
for Director-General of Customs
Singapore Customs

(This is a computer-generated notice. No signature is required.)

We hope that this notice has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this notice at customs_documentation@customs.gov.sg.

ANNEX A – FAQs ON UPDATED GUIDE ON KEEPING AND MAINTAINING RECORDS IN IMAGE SYSTEM

1. What is an Image System?

An “Image System” is any computer system that is capable of capturing, storing and retrieving images or generating a computer output of images.

2. Do I need to obtain Singapore Customs’ approval if I wish to store images of documents and records in an Image System to comply with the requirements in section 90 of the Customs Act?

No, you do not need to seek further approval from Singapore Customs if you can comply with the requirements in the Guide.

3. Can I outsource the storage of images in Image Systems?

Yes, you may engage service bureaus to image, store and maintain the documents and records listed in section 90(1) of the Customs Act. Please note that it is still your responsibility to ensure compliance with section 90 of the Customs Act and the requirements in the Guide.

4. I am currently storing images of documents in an Image System based on the previous version 1.0 of the Guide. Do I need to replace my Image System to comply with the new version 1.1 of the Guide?

There is a new requirement for stable and reliable storage systems for images. Please ensure that the storage system you used include hardware and software components reputable for security, quality and performance. This is to prevent corruption of information due to unreliable software.

5. Why did Singapore Customs include a new requirement for stable and reliable storage systems for images in the Guide?

The new requirement for stable and reliable storage systems for images was included in light of the Evidence Act stating that the stability and reliability of storage media is a relevant factor for the Court to consider. This is particularly so in light of the recent proliferation of cloud storage systems.