

JAN-MAR 2018 ISSUE 48



CONNECTING INDUSTRIES: NATIONAL TRADE PLATFORM ROLLS OUT BUSINESS-TO-BUSINESS TIER

CONTENTS

FEATURES

Singapore Customs celebrates International Customs Day	01
NTP rolls out business-to- business tier of services	02
Annual Enforcement Results 2017	04
Man sentenced to 15 months' imprisonment for smuggling rhino horns and horn shavings	09
DO YOU KNOW? Companies operating in Free Trade Zones: Four points you should know	10
NEWS Strengthening capabilities in targeting and risk management	11
Singapore Customs' WCO Accredited Adviser speaks at training programme in Thailand	
Celebrating the spirit of giving	12
Planting vegetables, cultivating bonds with Bishan Home	
TRAINING CALENDAR	13

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EDITOR'S NOTE

Singapore Customs, together with the rest of the international Customs community, celebrated International Customs Day (ICD) on 26 January (see facing page). Each year, the World Customs Organisation chooses a theme, which serves as a reminder to look to the challenges ahead. This year's theme is "A secure business environment for economic development".

Singapore has nine Free Trade Zones (FTZs), established to facilitate entrepôt trade. Singapore Customs keeps a close eye on these zones to ensure that activities are regulated, so that companies operating within them can continue to benefit from the duty and Goods and Services Tax suspension, while the integrity of the supply chain is not compromised. Go to Page 10 to find out what companies operating in FTZs should know.

To further support our efforts in securing our business environment, Singapore Customs hosted a Targeting and Risk Management Workshop conducted by the United States Customs and Border Protection (Page 11). Other than Singapore Customs officers, officers from the Immigration & Checkpoints Authority and the National Maritime Sense-making Group also joined us to gain greater insights on the risk profiling process.

Our Annual Enforcement Results for 2017 are available on Pages 4 to 8, where we share the numbers and some interesting cases that we dealt with last year.

We are also happy to announce that we have rolled out the business-to-business tier of the National Trade Platform (NTP). A number of trade-related value-added service providers are on board, and a core function of the NTP – the data repository, which will save traders time and manpower by eliminating repeated data entry – is available. More details are on Page 2.

Neo Wen Tong Editor

SINGAPORE CUSTOMS CELEBRATES INTERNATIONAL CUSTOMS DAY

Singapore Customs celebrated International Customs Day on 26 January 2018. This is an annual event where Singapore Customs joins the global Customs community in observing the occasion, and the department takes stock of its achievements in the past year, and looks to the challenges ahead.

FEATURES

Each year, the World Customs Organisation (WCO) chooses a theme that is relevant to the international Customs community. The theme chosen for 2018 is "A secure business environment for economic development". It recognises the important role that customs administrations play in creating the requisite environment conducive for businesses to participate in cross-border trade to spur growth and development.

Such a point of view has been embraced by Singapore Customs for a long time, said Director-General Ho Chee Pong. "We have long recognised that trade regulation and facilitation are two sides In addition, the WCO C commitmen the security



of the same coin. Such a DNA is also encapsulated in our department's motto 'We Make Trade Easy, Fair and Secure.," he added.

In achieving a secure environment, Singapore Customs continues to place emphasis on ensuring the department has a robust regime to regulate trading activities, backed by effective compliance and enforcement measures.

On facilitation, the department pursues initiatives – such as Mutual Recognition Arrangements of Authorised Economic Operator programmes with international trading partners – to support the establishment of a secure business environment for trade and development. Such initiatives serve to strengthen the supply chain from end to end, while building a facilitative environment for legitimate trade.

During the celebration, Mr Ho also presented a number of awards to recognise officers' achievements over the past year.

In addition, seven officers were presented with the WCO Certificate of Merit for demonstrating commitment in their work towards strengthening the security of the business environment. The World Customs
Organisation Certificate of
Merit was presented to seven
officers for their commitment
in their work towards
strengthening the security of
the business environment.

2. Director-General Ho Chee Pong addresses staff at the International Customs Day 2018 celebration.





NTP ROLLS OUT BUSINESS-TO-BUSINESS TIER OF SERVICES

The business-to-business tier of the National Trade Platform (NTP) went online on 20 December 2017, with the Data Repository and a suite of traderelated value-added services like shipment arrangement, trade financing and more now available. Additional features will be progressively introduced.

From now till end-April 2018, traders who register for an NTP account can enjoy unlimited usage of NTP's utility services at no charge.

This account allows traders to experience the range of tools and services available on the NTP, which will eventually include the full range of trade-related services that will enable end-to-end digital trade.

Traders can now use the secured digital data repository on the NTP to store and share structured data intended for trade-related transactions on the platform. This will eliminate the need for repeated data entry, saving businesses time and manpower, improve data accuracy and build trust across the trade ecosystem.

The online cloud-based tool offers digitalisation, uploading, and storage services for documents. It allows users to easily manage the access to information and the sharing of data with their business partners or government agencies.

> More information on these services can be found on the NTP VAS catalogue at www.trade.gov.sg/public/ browse-vas-catalogue.

TABLE 1: VALUE-ADDED SERVICES (VAS) CURRENTLY AVAILABLE

UNDERSTAND MARKET	Trade Research and Insights
PREPARE DOCUMENTS	 Cloud-based Enterprise Resource Planning (ERP) Cloud-based Workflow Digitisation and Automation International Connectivity (available soon)
FINANCE TRADE	Invoice / Supply Chain Financing
ARRANGE SHIPMENT	 Container Marketplace and Booking Freight Management Service
DECLARE CUSTOMS	 Electronic Certificate of Origin (eCO) Preparation Trade Permit Preparation Trade Permit Report Trade Permit Return (available soon)
TRACK SHIPMENT	Fleet Optimisation
REPORT & PAYMENT	Freight Invoice Reconciliation



A variety of trade-related value-added services are also available on the NTP, and these are set to grow in the coming months. Services such as arranging shipments and preparing permits, trade research and insights, supply chain financing, and document reconciliation are already available on the NTP today (see list of available services in Table 1). Since December 2017, the NTP project team has been engaging existing TradeXchange users to transit them smoothly to the NTP, and are also welcoming new users on the platform.

To find out more about the NTP, visit www.trade.gov.sg.

Join us - be a part of the collaboration!

We remain open to exploring opportunities with interested value-added services providers. If you have any feedback or suggestions, such as datasets or Application Programming Interfaces (APIs) that you would like to be available on the NTP, contact the project team at enquiry_NTP@customs.gov.sg.

Register for CorpPass

In line with the government's initiative to unify online government connections and transactions, businesses will be required to use their CorpPass to access and use the business-to-government (B2G) and business-to-business (B2B) services on the NTP. Businesses will also be required to select the "Singapore Customs NTP" e-Service in CorpPass to access the NTP. Find out more and register today at https://www.corppass.gov.sg/

The National Trade Platform (NTP)

The NTP is a one-stop trade information management platform that facilitates and enables end-to-end electronic data sharing and workflow integration among businesses and the government across the entire trade ecosystem. It will replace the current TradeNet and TradeXchange. Visit us at www.trade.gov.sg.

The NTP VAS catalogue (illustrative).

ANNUAL ENFORCEMENT RESULTS 2017

Adopting a whole-of-government approach, Singapore Customs continues to work closely with other enforcement agencies to disrupt the supply and distribution of duty-unpaid cigarettes and enforce against other revenue-related offences. Here are the key numbers of customs offences detected in 2017.



SINGAPORE CUSTOMS FOILS SYNDICATES' ATTEMPTS TO SMUGGLE DUTY-UNPAID **CIGARETTES OUT OF CHANGI AIRFREIGHT CENTRE**

The syndicates made use of the familiar terrain and operations of the Changi Airfreight Centre (CAC) for their cigarette smuggling activities. Four such attempts were thwarted by Singapore Customs officers.

Using rented or personal vehicles, the syndicate members smuggled the duty-unpaid cigarettes out of the CAC through the staff lanes to avoid detection. Over 5,810 cartons of duty-unpaid cigarettes were seized from these four cases. The duty and Goods and Services Tax (GST) evaded amounted to about \$557,370 and \$40,700 respectively.



CASE #1

FEATURES

A logistics company director, Iskandar Bin Abu Bakar, 45, was arrested on 6 July 2017 when Singapore Customs officers conducted an operation at the CAC.

The officers inspected a consignment of two wooden crates, declared as "machinery parts and accessories", that were supposed to be sent to Iskandar's logistics company. Instead, Singapore Customs officers uncovered a total of 3,050 cartons of duty-unpaid cigarettes in the two wooden crates. In a follow-up search of Iskandar's car later that day, officers found local and foreign currencies of over S\$120,000, and an additional one carton and 25 packets of duty-unpaid cigarettes.

All the duty-unpaid cigarettes were seized and the total duty and GST evaded amounted to about \$287,330 and \$21,000 respectively. The seized cash was handed over to the Commercial Affairs Department for further investigation.

Iskandar was sentenced by the State Courts on 15 January 2018 to 40 months' imprisonment and a fine of \$8.7 million, or in default 20 months' imprisonment.

Investigations revealed that Iskandar had ordered the cigarettes from Jakarta, Indonesia, and had engaged another Singaporean, Hashbullah Taufiq



duty-unpaid cigarettes.

CASE #2

months' imprisonment.





Bin Mohd Amin, 44, to retrieve and repack the dutyunpaid cigarettes from the wooden crates. Iskandar had intended to smuggle the duty-unpaid cigarettes in his car out from the CAC in multiple trips. However, their plans were foiled by Singapore Customs. Hashbullah was sentenced by the State Courts on 31 July 2017 to 30 months' imprisonment for dealing in

On 5 May 2017, Singapore Customs officers conducted an operation at the CAC and arrested three Singaporean men – Muhammad Rohaizad Bin Mohamad, 31, Muhammad Nurashik Bin Ahmad, 28, and Rosli Bin Mohamed Ismail, 47. The trio were arrested for dealing in duty-unpaid cigarettes.

They were involved in smuggling a total of 1,250 cartons of duty-unpaid cigarettes in a consignment from Jakarta. Indonesia. which was falsely declared as "canvas shoes". The cigarettes were loaded onto a lorry to be smuggled out of the CAC for subsequent distribution in Singapore. Rohaizad and Nurashik were sentenced by the State Courts to 20 months' imprisonment, while Rosli was sentenced to 22

The duty and GST evaded amounted to \$124,160 and about \$9,040 respectively. The duty-unpaid cigarettes and lorry were seized in the operation.

1. 3,050 cartons of dutyunpaid cigarettes were hidden in two wooden crates, which were intended to be smugaled out of the CAC in multiple trips

2. Singapore Customs seized a consignment containing 1,250 cartons of duty-unpaid cigarettes concealed in boxes. mixed with four boxes of garments





1. A total of 1,310 cartons of duty-unpaid cigarettes were seized from two cars in Changi Village Road.

2. Courier bags and black trash bags were used to conceal 204 cartons of dutyunpaid cigarettes smugglea out from the CAC in two vans.

CASE #3

Singapore Customs officers arrested four Singaporean men in Changi Village Road on 8 December 2017 for dealing in duty-unpaid cigarettes. Abdul Rahman Bin Mohamed, 49, and Samad Bin Ishak, 49, were each sentenced by the State Courts to 13 months' imprisonment. Suriady Bin Rahman, 45, was sentenced to 24 months' imprisonment and Wisam Bin Saberi, 48, was sentenced to 36 months' imprisonment and a fine of \$4.1 million, or in default 15 months' imprisonment, for dealing in duty-unpaid cigarettes.

Investigations revealed that Suriady, who worked in the CAC, was engaged by Wisam to collect a shipment of duty-unpaid cigarettes and unload them from a lorry into two cars. The two cars were subsequently driven by Rahman and Suriady out of the CAC. Samad and Rahman were also engaged by Wisam to deliver the duty-unpaid cigarettes to various locations in Singapore.

The duty and GST evaded amounted to about \$127,490 and \$9,300 respectively. The three vehicles and 1,310 cartons of duty-unpaid cigarettes were seized.

CASE #4

The fourth case involved 204 cartons of duty-unpaid cigarettes disguised as courier packages that were smuggled out of the CAC using two vans.

Three Singaporean men were sentenced by the State Courts for dealing in duty-unpaid cigarettes. Mohamad Izan Bin Ismail, 39, was sentenced to five months' imprisonment, and Wardee Bin Othman, 35, was sentenced to four months' imprisonment. Luqman Bin Shamsudin, 37, was fined \$19,200.

All the duty-unpaid cigarettes were seized and the total duty and GST evaded amounted to about \$18,280 and \$1,340 respectively. V









TRAVELLERS COMPOUNDED FOR FAILING TO DECLARE OVERSEAS PURCHASES AND GOODS



All goods brought into Singapore are subject to 7 per cent Goods and Services Tax (GST). This includes new items, souvenirs, gifts, or food products.

FEATURES

Bona fide travellers can enjoy GST relief, which depends on how much time was spent away from Singapore, on goods meant for their personal use. For overseas purchases that exceed the value of their GST relief and for goods carried on behalf of other persons, travellers are required to declare and pay GST.

However, cabin crew and holders of a work pass, student pass, dependent pass, or long-term pass issued by the Singapore Government are not eligible for GST relief.

Travellers have been caught for failing to declare or under-declaring the value of their overseas purchases that exceeded that GST relief. These goods include luxury handbags, apparel, watches, cosmetic products, and jewellery. The offenders were offered composition sums ranging from \$50 to \$5,000.

In one such case, a 31-year-old Singapore permanent resident arrived at Changi Airport from Japan on 1

Customs@SG mobile app: Declare and pay GST anytime, anywhere

Travellers are encouraged to use the Customs@SG mobile app to declare and pay GST on imported goods that exceed their GST relief. The app enables travellers to make advance declaration and payment of duties and GST anytime, anywhere, even before they arrive in Singapore, making tax payment a seamless and hassle-free experience.

Once tax payment is successful, the app will create an e-receipt in the travellers' mobile devices and travellers may exit the checkpoints via the Customs Green Channel. If travellers are stopped for checks, they can show the e-receipts stored in their mobile devices as proof of payment. Travellers may refer to customs.gov.sg/eservices/customs-sg-mobile-and-web-application for more information on the app.

November 2017. She was stopped by Immigration & Checkpoints Authority officers while attempting to exit the Customs Green Channel, and was directed to the Singapore Customs duty office. Upon further inspection, Singapore Customs officers found over 30 items such as cosmetics, bags, clothes, and shoes that she had failed to declare for GST payment. The GST short-paid amounted to \$460, and the traveller was offered a composition sum of \$4,625 for failing to make a declaration of her goods.

However, upon further inspection, officers discovered an additional 145 units of undeclared assorted jewellery in the traveller's sling bag and luggage, resulting in \$2,460 of GST being shortpaid. The traveller was offered a composition sum of \$5,000 for failing to make a declaration of his goods. **M**

Travellers are also required to pay GST on goods carried for or on behalf of other persons. In a 24 May 2017 case, a traveller produced a Hong Kong Carnet – an international customs and temporary export-import document used to clear customs without paying duties and import taxes - together with a batch of 208 units of assorted jewellery for clearance at Changi Airport Terminal 3.

A traveller was compounded for failing to declare additional iewellerv that was found in his baa and luaaaae

Download the app here:



CLOSE INTER-AGENCY COLLABORATION TO ENFORCE AGAINST INTELLECTUAL PROPERTY RIGHTS INFRINGEMENT

As the authority responsible for the border enforcement of Intellectual Property Rights (IPR) in Singapore, Singapore Customs works closely with the Singapore Police Force (SPF) and the Immigration & Checkpoints Authority to ensure the robustness of Singapore's IPR enforcement regime.

In 2017, Singapore Customs detected several cases of IPR-infringing goods, which were brought in for the purpose of trade or sale. Some of these goods include counterfeit mobile phones, bags, toy scooters, and watches.

COUNTERFEIT WATCHES

In one case on 27 October 2017, a total of 25,543 watches were discovered during an unstuffing operation of a 45-foot container in an industrial building in Toa Payoh.

The watches, which were imported from China for reexport, were suspected to infringe the IPR of several renowned brands and were handed over to the SPF for further investigation.

COUNTERFEIT MOBILE PHONES

On 12 October 2017, Singapore Customs officers intercepted six consignments from Hong Kong consisting of 180 counterfeit mobile phones at the Airport Logistics Park of Singapore and referred the case to the SPF.

Four men, aged between 30 and 41, were arrested for their suspected involvement in the possession of counterfeit mobile phones for the purpose of trade.

COUNTERFEIT BAGS

Following a six-hour operation on 18 September 2017, a 43-year-old man was arrested by the Singapore Police Force for his suspected involvement in the importation of counterfeit bags for the purpose of trade.

Singapore Customs officers inspected a consignment suspected to contain trademark-infringing goods. A total of 218 bags and luggage were detained after the brand owners confirmed that they were counterfeit. Singapore Customs referred the matter to the SPF for follow-up, which led to the arrest of the man. 1. An inspection on a 45-footer container led to a discovery of 25,543 watches, suspected to be IPR-infringing goods

2. Counterfeit mobile phones were found in six intercepted consignments.

3. Bags and luggage were detained after Singapore Customs inspected a consignment on 18 September 2017.







3



MAN SENTENCED TO 15 MONTHS' IMPRISONMENT FOR SMUGGLING RHINO HORNS AND HORN SHAVINGS

A 29-year-old man, Nguyen Vinh Hai, has been sentenced to 15 months' imprisonment for smuggling illegal rhino horns and horn shavings through Singapore. The sentence is backdated to 6 September 2017.

On 31 August 2017, the Agri-Food & Veterinary Authority of Singapore (AVA) collaborated with Singapore Customs and the Immigration & Checkpoints Authority to investigate an attempt to smuggle illegal wildlife products through Singapore.

Nguyen, who was flying from Dubai to Laos via Singapore, was stopped on his arrival at Changi Airport and his luggage was inspected. Eight



pieces of cut horns and a bag of alleged horn shavings were detected and seized. Nguyen was arrested for further investigation.

As part of AVA's investigations, DNA analysis was conducted on the seized horns and shavings. The agency's analysis confirmed that the horns and shavings were derived from the rhinoceros, a critically endangered species protected under the Convention on International Trade in Endangered Species of Wild Fauna or Flora (CITES).

In Singapore, it is an offence to illegally import and export/re-export, transit, possess, sell, offer/ advertise for sale or display to the public any illegal wildlife species (including their parts and derivatives) protected under CITES. Offenders shall be liable on conviction to a fine of up to \$500,000 and/or 2 years' imprisonment, and the forfeiture of the contraband.

> Smuggled rhino horns and horn shavings that were seized (Photo: AVA)

COMPANIES OPERATING IN FREE TRADE ZONES: FOUR POINTS YOU SHOULD KNOW

To facilitate entrepôt trade, Singapore has nine established Free Trade Zones (FTZs). Duty and Goods and Services Tax (GST) on cargo within these zones are suspended, payable only when the goods leave the FTZ and enter customs territory for local distribution. Singapore Customs conducts scheduled and surprise operations and inspections to regulate activities within the FTZs. Here are four areas that companies operating within the FTZs should take note of.



The most common offences and regulations flouted within the FTZs are incorrect declarations and storing of dutiable liquor/tobacco products over the 30-day limit. Even if goods do not enter customs territory for local distribution, businesses operating within the FTZs are similarly required to abide by customs laws and regulations as per those outside the zones.



Infringements found within the FTZs will be **investigated by** Singapore Customs or the relevant competent authorities.



Having a good record-keeping system is highly beneficial for both companies and Singapore Customs officers. During inspections in the FTZs, officers usually require trade documents and records such as Customs Permits, invoices, and bill of lading to be presented for checks. Companies are required to keep such documents for at least five years. A comprehensive recordkeeping system will make it easier for companies to retrieve and provide the requested documents.



Trade security is essential to maintain the smooth flow of goods in the supply chain. Singapore Customs officers regularly engage companies on the importance of trade security in addition to conducting operations and inspections in the FTZs. If companies encounter any uspicious consignments or goods. they should **notify Singapore** Customs immediately. V

STRENGTHENING CAPABILITIES IN TARGETING AND RISK MANAGEMENT

NEWS



SINGAPORE **CUSTOMS'WCO** ACCREDITED **ADVISER SPEAKS AT TRAINING PROGRAMME IN** THAILAND



Mr Chia, a World Customs Organisation (WCO) Accredited Customs Technical and Operational Adviser in the field of Single Window, shared Singapore's experience and knowledge in trade facilitation and customs modernisation through the use of the National Single Window.

Participants from various government agencies of Cambodia, Laos, Malaysia, and Thailand attended the training programme.

It was organised by the Mekong Institute, under the Singapore-Thailand Third Country Training Programme, and was jointly supported by Singapore's Ministry of Foreign Affairs and the Thailand International Cooperation Agency. 🔨



Singapore Customs hosted a Targeting and Risk Management Workshop conducted by the United States Customs and Border Protection (US CBP) at the Singapore Customs Academy from 11 to 13 December 2017.

Deputy Director-General Lim Teck Leong and US CBP's Attaché (Singapore Office of International Affairs) Donald Anderson co-officiated at the opening of the course.

Officers from three local agencies - Singapore Customs, the Immigration & Checkpoints Authority, and the National Maritime Sense-making Group attended the workshop. The workshop included many hands-on activities such as data source identification, development of risk profiles, and predictive analytics. Through these activities, the participants gained greater insights on the risk profiling process.

Singapore Customs is committed to working with our local partners and international counterparts to jointly advance our knowledge and capabilities in various customs aspects like enforcement and trade facilitation.

Deputy Chief Superintendent of Customs Desmond Chia was invited to speak at a training programme on "Enhancing Trade Competitiveness for Regional Integration", which was held in Thailand from 11 to 15 December 2017.

CELEBRATING **THE SPIRIT OF GIVING**

NEWS





Boys' Brigade Share-a-Gift

As part of the Boys' Brigade Share-a-Gift 2017 project, Singapore Customs officers shared some love with the less fortunate during the festive season last December.

The money contributed by the officers were used to purchase more than 1,300 food items. The food items were delivered on 20 December 2017 to the Boys' Brigade headquarters for distribution to the beneficiaries.

The Boys' Brigade Share-a-Gift project is a national community service project that aims to bring cheer and relief to the less fortunate in Singapore during the festive season. It also aims to promote the spirit of caring and sharing among Singaporeans.

Singapore Customs has been a supporter of the Boys' Brigade Share-a-Gift project since 2009. V

Distributing rice to the less fortunate

In the evening on 15 January 2018, a team of Singapore Customs officers distributed rice to needy families in a Housing & Development Board block in Ang Mo Kio.

500kg of rice were packed into bags and distributed to 100 needy families.

This is a project initiated by Chief Customs Officer Farihullah Abdul Wahab Safiullah (right in photo) since 2016. Singapore Customs encourages its staff to take the lead in organising corporate social responsibility (CSR) projects. Volunteer Lee Huimin (second from left in photo), said: "This is a meaningful project. I am happy to reach out to the less fortunate." 🔨

PLANTING VEGETABLES, **CULTIVATING BONDS WITH BISHAN HOME RESIDENTS**

Singapore Customs staff worked hand in hand with residents of Bishan Home for the Intellectually Disabled to plant and harvest hydroponic vegetables for sale.

The first event took place on 20 December 2017, when 13 Singapore Customs staff brought lunch for the Bishan Home residents, and spent time planting the hydroponic seedlings together.

A month later, Singapore Customs staff joined the residents to harvest the vegetables. A bountiful 25kg crop of xiao bai cai (bok choy) and kang kong (water spinach) was harvested and sold on the same day at Singapore Customs headquarters. The funds raised will be used by Bishan Home to purchase seedlings for the next batch of vegetables.

The planting and sale of hydroponic vegetables are part of Bishan Home's initiatives to equip its residents with life skills. Singapore Customs is proud to be a partner of Bishan Home since 2001, and is happy to be part of this meaningful initiative that empowers the vocational ability of the Bishan Home residents. V



TRAINING CALENDAR

SC100 BASICS OF EVERY DECLARANT

This course provides trade declarants with an overview of customs procedures pertaining to the import and export of goods, the basic requirements for preparing TradeNet declarations, classification of goods, and the rules of origin:

- SC101 Customs Procedures (2 days)
- SC102 Classification and the Harmonised System (half-day)
- SC103 Rules of Origin / Free Trade Agreements (half-day)

Participants may register for individual modules.

SC111 HANDS-ON TRADENET DECLARATION

This one-day workshop provides new declarants who have just entered the industry with basic information on TradeNet, and its various message and declaration types.

The guided practical session uses simulated scenarios to help new declarants prepare and submit a declaration using the Government Frontend Solution.

SC401 CUSTOMS COMPETENCY TEST FOR DECLARANTS

This module is designed to test an individual's knowledge of the customs procedures and documentation requirements. Upon passing this test, the individual can then apply for registration with Singapore Customs as a declarant to submit TradeNet permit declarations.

This is an open-book test comprising 50 multiple-choice questions. The topics tested include: customs procedures, TradeNet declarations, valuation, classification, rules of origin and specialised procedures. The one-hour test can be taken during the AM or PM session.

Individuals who wish to sit for the test are advised to familiarise themselves with the above-listed subject areas. They can do so through courses or eLearning at Singapore Customs Academy, the Customs Virtual Academy and by visiting the Customs website.

OUTREACH PROGRAMME FOR NEWLY-REGISTERED MANUFACTURERS

This bimonthly programme is designed to equip newly-registered manufacturers with a better understanding of the rules of origin under Singapore's free trade agreements, the application procedures for certificates of origin, and the compliance requirements.

For enquiries, please email customs_roo@customs.gov.sg

Please note that dates are subject to change. For full programme and registration details, please refer to www.customsacademy.gov.sg





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