

JAN-MAR 2019



SINGAPORE-CHINA AGREEMENT SIGNALS COMMITMENT IN CONNECTING SINGLE WINDOWS

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EDITOR'S NOTE

The international customs community marks the start of each year with the celebration of International Customs Day, which falls on 26 January. For 2019, the World Customs Organisation (WCO) has dedicated the year to SMART borders for seamless Trade, Travel and Transport. We celebrated the event on 25 January 2019 (page 01), and presented the WCO Certificate of Merit to nine officers who have demonstrated commitment in their work towards the "SMART borders" theme.

In this first issue of the year, we also share our Annual Enforcement Results for 2018. Revenue collected from duty-paid cigarettes amounted to \$1.135 billion, and 21,132 offenders were caught for cigarette-related offences (more statistics on page 02). Enforcement highlights include busting smugglers who have gotten more determined in their attempts to conceal duty-unpaid cigarettes (page 03), nabbing travellers and companies who fraudulently evade and under-declare Goods and Services Tax (GST) (page 04), and continuing our close collaboration with other enforcement agencies to stamp out counterfeit goods (page 05).

On the international front, we wrapped up 2018 with two significant signings - a Framework Agreement with the General Administration of Customs of the People's Republic of China on "Single Window" Cooperation in International Trade on 12 November 2018 (page 11), and a memorandum of understanding with the Customs Administration of the Netherlands to establish a proof of concept to facilitate cargo clearance and improve supply chain security on 22 November 2018 (page 10).

Following amendments to the Customs Act and GST Act, two legislative changes have kicked in, and two more will come into effect on 1 April 2019. More details are on page 12.

Neo Wen Tong Editor

INTERNATIONAL CUSTOMS DAY: DEDICATING 2019 TO **SMART BORDERS**

Singapore Customs joined the international customs fraternity in celebrating International Customs Day 2019.

To mark International Customs Day each year, the World Customs Organisation (WCO) Secretariat dedicates a theme that is pertinent to the challenges facing the global customs community. For 2019, the theme is "SMART borders for seamless Trade, Travel and Transport".

In his message, WCO Secretary General Kunio Mikuriya explained the guiding principles for SMART borders, namely Secure, Measurable, Automated, Risk Management-based, and Technology-driven.

"By introducing the concept of SMART borders, we want to invite the customs community to reflect on how customs could re-engineer business processes while applying new technologies, and work 'smartly' to achieve an interconnected global value chain that fosters economic growth in an inclusive manner," said Mr Mikuriya.

For Singapore Customs officers, Mr Mikuriya's words struck a familiar chord.

"This concept is not unfamiliar to us here at Singapore Customs and it is also in line with the direction of Public Sector Transformation or PST, and correspondingly our own Customs Transformation Plan for the Department," said Singapore Customs' Director-General Ho Chee Pong.

Key PST initiatives include innovating, skilling up and adapting, engaging citizens better, and digitalising, to better prepare for the future.

Mr Ho called on Singapore Customs officers to get ready, change mindsets where necessary, and make preparations to implement new ways of doing things.





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Mr Ho also presented the WCO Certificate of Merit to nine officers who have demonstrated commitment in their work towards the "SMART borders" theme. V

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As part of the celebrations, Mr Ho presented several awards to officers, to recognise them for their contribution, dedication, and outstanding accomplishments and efforts in the past year.

1. WCO Certificate of Merit awardees. Front row, left to riaht: Chief Customs Officer (CCO) Low Nvet Lam, Chief Superintendent of Customs (CSC) Tna Yi Mien, CSC Teo Angie, Deputy Chief Superintendent of Customs (DCSC) Khong Kar Wai. Back row left to right: Senior Customs Officer Muhammad Taufik Bin Rahmat, DCSC Yip Dianlin, CCO (Special Grade II) Mohamed Yunos Bin Ismail, DCSC Mohamed labal s/o Abdul Kader, DCSC Toh Jenn Chjn.

2. Director-General Ho Chee Pona delivered a speech at the International Customs Day 2019 celebrations, urainc Singapore Customs officers to ready themselves for new ways of doing things.

ANNUAL ENFORCEMENT RESULTS 2018

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 revenuerelated offences. Here are the key numbers of customs offences detected in 2018.







ANNUAL ENFORCEMENT RESULTS 2018

SMUGGLERS ATTEMPT TO CONCEAL DUTY-UNPAID CIGARETTES WITH ELABORATE COVER LOADS

In 2018, Singapore Customs foiled six attempts of duty-unpaid cigarette smuggling that used elaborate methods of concealment and cover loads to avoid detection by authorities. Officers uncovered more than 20,000 cartons of duty-unpaid cigarettes hidden within bowsers, a trailer, excavator arms, and concrete slabs. The total excise duty and Goods and Services Tax evaded amounted to about \$1.7 million and \$131,640 respectively. Seventeen persons were arrested, and six vehicles were seized.



On 28 January 2018, Singapore Customs officers mounted an operation in the vicinity of Tuas View Crescent and arrested three men who were transferring duty-unpaid cigarettes onto a lorry from a bowser parked nearby. A total of 4,567 cartons and 80 packets of duty-unpaid cigarettes were retrieved from the lorry and the bowser.

Investigations revealed that one of the men had arranged to have the duty-unpaid cigarettes hidden in the hollow undercarriage of the bowser, which was then driven into Singapore from Malaysia. The three men would then retrieve the duty-unpaid cigarettes from the bowser and load them onto the lorry for subsequent distribution to buyers.



COVER LOAD #1: Duty-unpaid cigarettes were found in a lorry and the hollow undercarriage of a bowser.

On 16 May 2018 at Tuas Checkpoint, Immigration & Checkpoints Authority (ICA) officers inspected a bowser driven by a Malaysian man, which was conveying 21 tonnes of oil. The ICA officers noticed anomalies in the scanned images of the bowser and alerted Singapore Customs.

There were no obvious signs of tampering on the bowser's chassis to suggest any concealed compartments. Despite that, Singapore Customs



COVER LOAD #1: Singapore Customs officers uncovered a specially-constructed compartment at the base of the bowser

bowser were seized.

COVER LOAD #2: TRAILER LOADED WITH GRANITE

On 4 August 2018, a Malaysian man, who was wanted by Singapore Customs for his involvement in an earlier cigarette smuggling case, turned up at the Woodlands Checkpoint driving a prime mover with an attached trailer loaded with granite. The man was detained by ICA officers and referred to Singapore Customs.

On suspicion that there could be duty-unpaid cigarettes concealed in the trailer, Singapore Customs officers escorted the trailer to a site at Sungei Kadut to unload the granite. The officers subsequently uncovered a modified compartment in the floorboard of the trailer, where a total of 1,220 cartons of duty-unpaid cigarettes were found and seized. The prime mover and trailer were also seized

Investigations revealed that upon the completion of the delivery of the granite, the Malaysian man would drive the prime mover with the trailer to a Singaporean man who would retrieve the dutyunpaid cigarettes from the modified compartment.

officers examined the bowser thoroughly and managed to uncover a specially-constructed compartment at the base of the bowser. A total of 2,999 cartons of duty-unpaid cigarettes were uncovered from the bowser. The cigarettes and



COVER I OAD #2: The floorboard of the granite-loaded trailer was modified to conceal the duty-unpaid ciaarettes.





COVER LOAD #3: Duty-unpaid cigarettes were concealed in the beams of excavator arms to avoid detection

COVER LOAD #3: EXCAVATOR ARMS

Singapore Customs officers mounted an operation in an industrial unit in Tuas South Street 1 on 7 November 2018 and uncovered a total of 5,428 cartons and 25 packets of duty-unpaid cigarettes concealed in the beams of six recycled excavator arms that were imported from Malaysia.

Investigations revealed that the excavator arms were delivered to the industrial unit for the cigarettes to be removed. The cigarettes would then be packed into cardboard boxes for distribution to other parts of Singapore.



COVER LOAD #a: Concrete slabs had to be broken to retrieve the duty-unpaid cigarettes concealed within

ANNUAL ENFORCEMENT RESULTS 2018

GST: TRAVELLERS AND COMPANIES NABBED FOR FRAUDULENT EVASION AND UNDER-DECLARATION



Two travellers and three companies were sentenced by the State Courts in 2018 for under-declaring the value of goods and evading Goods and Services Tax (GST) at the checkpoints.

All goods brought into Singapore, including new items as well as souvenirs, gifts, and food products, are subject to 7 per cent GST.

On 18 July 2018, a 25-year-old Singaporean woman was sentenced by the State Courts to a fine of \$5,500 for not declaring her goods purchased overseas and attempting to fraudulently evade the GST payable on her purchases. The woman, who arrived at Changi Airport from Paris on 12 January 2018, was stopped for checks when she was exiting through the Green Channel.

On further inspection of her luggage, 10 branded items such as wallets, a handbag, and a belt were found. The items were worth over \$11,710, and the GST payable amounted to \$819. Investigations

revealed that she had bought the items from France and made posts on her social media pages for the sale of the items.

In another case, the director of a tools and rubber parts manufacturer, was sentenced by the State Courts on 8 March 2018 to a fine of \$75,000 for fraudulent evasion of GST on assorted rubber components imported by the company. The components were brought in to Singapore from Malaysia via the land checkpoints between January and October 2016.

Investigations revealed that the director had instructed his Malaysian supplier to under-declare the value of the goods in the invoices so that he could pay less GST when the goods were brought into Singapore. He pleaded guilty to 15 charges of being concerned in the fraudulent evasion of GST, which amounted to over \$16,324. Another 49 charges were taken into consideration in the sentencing. V

A Singaporean woman was prosecuted for failing to declare branded items carried in her luggage.

ANNUAL ENFORCEMENT RESULTS 2018

CLOSE INTER-AGENCY COLLABORATION TO STAMP OUT COUNTERFEIT GOODS



Counterfeit apparel seized during the joint operation on 8 February 2018.

As the authority responsible for border enforcement of intellectual property rights (IPR), Singapore Customs continues to work closely with other law enforcement agencies to combat IPR infringement.

In 2018, Singapore Customs mounted joint operations with the Singapore Police Force (SPF) and detected several cases of IPR-infringing goods.

In December 2018, a woman was sentenced by the State Courts to 10-months' imprisonment for the possession and importation of counterfeit products. She was arrested during a 14-hour joint operation by Singapore Customs and the SPF in the vicinity of Pioneer Sector on 8 February 2018. About 6,097 pieces of counterfeit apparel, with an estimated street value of more than \$120.000. were seized

COVER LOAD #4: CONCRETE SLABS

In November 2018, Singapore Customs officers conducted two raids at the Tuas industrial area, where several men were seen using sledgehammers to break concrete slabs to retrieve duty-unpaid cigarettes concealed within.

Investigations revealed that the duty-unpaid cigarettes were hidden in the concrete slabs and smuggled from Malaysia into Singapore. A lorry and a total of 6,548 cartons of duty-unpaid cigarettes were seized in these operations. V

Bags suspected to be IPR-infringing were discovered in a loaistics company in Woodlands Industrial Park

In another collaboration between Singapore Customs and the SPF on 11 October 2018, more than 800 counterfeit bags were seized at a logistics company in Woodlands Industrial Park. In a follow-up operation in Compassvale Street, the SPF arrested a 21-year-old man for his suspected involvement in the importation and possession of counterfeit items. More than 4,000 pieces of counterfeit bags, wallets, and watches with a total street value of over \$520,000 were seized from his residence. Police investigations are ongoing.

The authorities will not hesitate to take action against those who disregard Singapore's IPR laws. Anyone found guilty of importing, possessing or distributing goods with falsely-applied trademark for the purpose of trade may be fined up to \$100,000, or jailed for up to five years, or both.



IMDA JOINS MOU TO DEVELOP FRAMEWORK FOR SEAMLESS DIGITAL DOCUMENT EXCHANGE

The Info-communications Media Development Authority (IMDA) has joined the three-way Memorandum of Understanding (MOU) between the Maritime and Port Authority of Singapore (MPA), Singapore Customs, and the Singapore Shipping Association (SSA), to develop an interoperability framework for electronic trade documents across more digital solutions. This is a step-up to the three-party MOU that MPA, Singapore Customs, and SSA signed at the Sea Transport Industry Transformation Map launched in January 2018 to jointly look into the digitalisation of trade and maritime documentation, such as Bills of Lading (BL), in the industry.

Since then, the industry has seen progress with successful e-BL trials among consortiums led by two shipping lines – one by APL and the other by Pacific International Lines and IBM. The trials simplify existing processes as well as leverage blockchain technology to bring various trading parties together to support information-sharing and transparency.

To facilitate interoperability of the solutions developed by the various consortiums, IMDA joined the MOU as a new partner to develop a new interoperability framework. The MOU signing ceremony, which took place at the SSA Annual

Dr Lam Pin Min, Senior Minister of State for Transport and Health (middle), witnessed the signing of the MOU by (from left) Singapore Customs' Deputy Director-General (Corporate & Facilitation) Mr Lim Teck Leong, SSA's President Mr Esben Poulsson, MPA's Chief Executive Officer Ms Quah Ley Hoon, and IMDA's Chief Executive Officer Mr Tan Kiat How.



Lunar New Year Cocktail Reception on 22 January 2019, was witnessed by Senior Minister of State for Transport and Health, Dr Lam Pin Min.

"The close partnership between the Government, the industry, and SSA is a unique competitive advantage for Singapore. We must continue to strengthen this partnership. This will enable Maritime Singapore to stay relevant and competitive," said Dr Lam.

The interoperability framework is envisioned to bring about greater efficiencies and lower costs by eliminating current problems of missing paper documents, reducing paper printing and handling, and providing real-time synchronisation between physical cargo and trade documents.

Assurance of legal recognition and intergovernment recognition of digitalised trade-related documents such as e-BL will be another benefit.

With the framework in place, it could facilitate innovation through the provision of new service offerings or business models.

The technical infrastructure of the framework will be hosted on Singapore Customs' Networked Trade Platform (NTP) as a value-added service (VAS) to enable the exchange of electronic trade documents.



NTP: NEW VALUE-ADDED SERVICES ON BOARD

Value-Added Services (VAS) created by VAS developers and VAS providers form an online marketplace that showcases innovative services. These services are built on an open development platform on the Networked Trade Platform (NTP) to meet varied business needs, including business services that cut across adjacent sectors such as the provision of trade financing and payments. Between November 2018 and January 2019, four new VAS were published on the NTP, bringing the total number to 29.

Haulio (Container Haulage Service)

Haulio offers businesses a simple and reliable way to meet their container trucking needs on land through its businessto-business platform. With a network of over 150 hauliers and 1,500 prime movers, the platform aims to match NTP users' hauling requirements with available hauliers on-demand.

JEDTrade (JED Dynamic Discounting)

JED Dynamic Discounting allows suppliers, buyers, and lenders to communicate in a cost-efficient and effective way through its digital trade portal, by securing early payments and savingson their trade invoices, or additional working capital flow when required.

Minterest (Purchase Order and Invoice Financing)

Minterest offers financing solutions powered by technology to bridge the funding gaps faced by businesses.

Zyllem (Zyllem Enterprise)

Zyllem Enterprise allows businesses to build, manage, and operate their distribution networks consisting of their own assets and logistics partners through its software as a service (SaaS) logistics platform.

The full VAS list is available at www.ntp.gov.sg/public/browse-vas-catalogue

To find out more about the NTP and sign up for an account, go to **www.ntp.gov.sg**.

STRENGTHENING COMPETENCIES AS ONE CUSTOMS COMMUNITY



With customs being an essential part of international trade, Singapore Customs recognises the importance of sharing knowledge with local traders and international counterparts. At the heart of driving this culture of knowledgesharing are our officers.

International trade is dynamic.

To stay on top of changes and address the challenges in this complex trade environment, it is important for traders to keep themselves updated on the latest regulatory requirements and relevant technical knowledge.

Singapore Customs is committed to working with both local and international trade communities through various channels to ride the winds of change, and strive to be at the forefront of cultivating a knowledge-sharing culture.

LEVELLING UP WITH THE LOCAL TRADING COMMUNITY

Singapore Customs launched the Singapore Customs Academy (SCA) in 2012 to provide specialist customs training for the local and international trading communities.

To ensure that traders obtain first-hand knowledge in customs proficiencies, a pool of trainers are drawn from the ranks of Singapore Customs staff. These trainers harness institutional knowledge in an array of customs domains, such as Singapore Customs schemes and licenses, classification and the harmonised system, rules of origin, and export control compliance.

"Through such courses, I am able to share best practices with traders who are keen to know more on Singapore Customs schemes and licenses, and at the same time gather ground feedback to understand better their business needs," said Senior Trade Officer Sharifah Humairak, a trainer from the Schemes & Engagement Branch. "This way, we are able to work more effectively with traders, better communicate our requirements. and ensure compliance."

A trader who attended one of the SCA's courses. Mr David Tan from Rockwell Collins, said: "The Essentials of Internal (Export Control) Compliance course has given me a greater appreciation of the Bulk Permit application and what is required to fulfil the application. The trainer has been most responsive and helpful in answering our questions and doubts."

To keep the trading community updated on the latest regulatory requirements, Singapore Customs also conducts regular outreach sessions with traders from different industries.

1. Senior Trade Officer, Sharifah Humairak, conductina a seminar on the essentials of internal (export control) compliance

2. Sinaapore Customs officers conduct reaular outreach sessions to update the trading community on the latest reaulatory reauirements.

SPOTLIGHT

Singapore Customs officers share about issues such as the regulatory requirements on the import and export of goods, common non-compliance issues, and the handling of containers that are sealed for customs supervision, and also take the opportunity to learn more about the traders' business needs

"We hope to raise traders' awareness of their obligations under the various customs legislations," said Head of Company Compliance, Wan Boon Oon. "In turn, we hope this would encourage selfcompliance in the trading community."

KNOWLEDGE EXCHANGE IN THE INTERNATIONAL ARENA

To support the advancement of thought leadership in customs, Singapore Customs officers participate actively in international capacity-building initiatives.

One such initiative is the accreditation of World Customs Organisation (WCO) Technical and Operational Advisors.

WCO Technical and Operational Advisors are experts in specific customs areas, such as Authorised Economic Operator and single window. The stringent selection process involves a test of their technical knowledge and training capabilities. Once qualified, they are invited to international training sessions, and provide advice to other customs administrations.

"Singapore is considered a thought leader in the field of single window as we started the journey in 1989 with the world's first National Single Window, TradeNet, and never looked back. Hence, our perspectives and experiences are keenly listened to whenever we are invited to share our experience," said Deputy Chief Superintendent of Customs (DCSC) Donald Tan, a WCO Technical and Operational Advisor in the field of single window. "Such engagements also broaden our own perspectives, by appreciating the different conditions that exist in other countries, and to learn from them in areas where they have had more experience than us."

Besides the WCO Advisors, Singapore Customs officers also share knowledge with international counterparts through training collaborations and hosting of visits by foreign government agencies.

The Joint Customs Middle Management Programme (JCMMP) is an annual training programme held to enhance the competency of the middle managers of ASEAN customs administrations. Tapping on the strengths of each participating customs administration, the JCMMP provides a platform for customs officers to hone their skills as trainers as they share on topics of

their respective customs administrations' interest. Such training collaborations promote knowledge exchange and the sharing of best practices, and are a good way for officers to interact and learn about the key developments of the participating customs administrations.

customs matters

"It's important to share our knowledge with the global customs community to help them avoid possible pitfalls," said Head of International Relations, Teo Angie. "While we share, we also learn in the process. By sharing globally, we learn globally too." 🔨





Singapore Customs officers also share experiences and exchange ideas with foreign delegates through hosting visits. A wide range of issues, including customs processes, trade regulation and facilitation, and digital customs, are discussed, and these discussions often give rise to new insights on

3. DCSC Donald Tan speaking at the Workshop on Coordinated Border Management in Muscat. Oman. in May 2018.

4. Singapore Customs often hosts visiting foreign delegations. Head of International Relations, Tea Angie (fourth from right, in arev), took part in a meetina in September 2018.









SINGAPORE, THE NETHERLANDS WORK ON POC TO **FACILITATE TRADE**

Photo Ministry of Communications and Information

Singapore Customs and the Customs Administration of the Netherlands signed a memorandum of understanding (MOU) to establish a proof of concept (POC) to facilitate cargo clearance and improve supply chain security.



The MOU was signed in Rotterdam by Deputy Director-General (Corporate and Facilitation), Singapore Customs, Mr Lim Teck Leong, and Deputy General Director, Customs Administration of the Netherlands, Mr Bert Wiersema. The MOU signing on 22 November 2018 was witnessed by President Halimah Yacob, and His Majesty King Willem-Alexander, as part of President Halimah Yacob's State Visit to the Netherlands.

"The signing of this MOU reinforces the commitment of both our customs administrations to maintain the security of regional and global supply chains, and to facilitate legitimate trade," said Mr Lim. "The POC enables both customs administrations to further strengthen our close cooperation at the borders and smoothen the passage of goods, boosting bilateral trade between Singapore and the Netherlands."

Singapore Customs and the Customs Administration of the Netherlands also signed a letter of intent to conclude a Customs Mutual Assistance Agreement (CMAA). The CMAA, once concluded, would allow Singapore and the Netherlands to exchange information and render assistance to each other in the prevention and investigation of customs offences. V

SINGAPORE-CHINA FRAMEWORK AGREEMENT SIGNALS **COMMITMENT IN CONNECTING SINGLE WINDOWS**

Singapore's Permanent Secretary (Finance) Tan Ching Yee and China's Ambassador to Singapore Hong Xiaoyong signed a Framework Agreement between Singapore Customs and the General Administration of Customs of the People's Republic of China on "Single Window" Cooperation in International Trade on 12 November 2018.

The document exchange was witnessed by Singapore's Prime Minister Lee Hsien Loong and Chinese Premier Li Kegiang in the Memorandum of Understanding Exchange Ceremony, as part of Premier Li's official visit to Singapore.

Under this Framework Agreement, both sides will commit to connecting the national single windows between China and Singapore to facilitate customs declarations and cargo clearance for business communities. Once connected, businesses could benefit from a seamless and more efficient declaration process and enjoy greater ease in doing business between China and Singapore.

The Agreement signifies the first step towards greater digital connectivity between the two customs administrations, which can include the exchange of certificates of origin and customs permits among other documents.



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PROUD PARTNER OF BISHAN HOME

Singapore Customs was invited to join Bishan Home for the Intellectually Disabled for their 20th anniversary celebration on 20 October 2018.

Other than being treated to uplifting performances by residents and staff of the home, Singapore Customs was honoured to receive a piece of artwork created by a resident as a gesture of the home's appreciation for its partners.

Singapore Customs is proud to be a partner of the home since 2001 and is grateful to have been given opportunities to serve its residents. We look forward to continue our partnership and bring joy and laughter to the residents! \mathbf{M}



NEW STP COMPANY ON BOARD

The Secure Trade Partnership (STP) is a Singapore Customs certification programme that encourages companies to adopt robust security measures and contribute towards improving the security of the global supply chain. It is consistent with the World Customs Organisation SAFE Framework of Standards to Secure and Facilitate Global Trade. The following company was STP-certified in the fourth guarter of 2018.

test (OSAT) industry.

V

Both sides will also start exploring interoperability through data mapping and sharing of technical competencies. A pilot trial may also be carried out along a selected trading route.

Photo: Ministry of Communications and Information

COMPANY WITH STP STATUS

Powertech Technology (Singapore) Pte Ltd

Powertech Technology (Singapore), a subsidiary of Powertech Technology Inc, provides integrated solutions, such as wafer bumping and turnkey manufacturing services, in the outsourced semiconductor assembly and

"We are honoured to be awarded the STP certification by Singapore Customs. As our commitment to our clients, customers, and partners, we strive for excellence in our security systems, and place high priority in integrity, safety, and security," said Mr Tonwey Cheng, Managing Director.

FOUR LEGISLATIVE CHANGES YOU **SHOULD KNOW ABOUT**

The Customs Act and Goods and Services Tax (GST) Act have been amended to reflect the latest changes to diesel excise duty and GST relief for travellers, as announced on Budget Day 2019. Another two changes - reduction of the alcohol duty-free allowance for travellers, and the implementation of the three-quarter tank rule for diesel vehicles - will come into effect on 1 April 2019.

IN FORCE



Excise duty for diesel raised by \$0.10 per litre, to \$0.20 per litre

Finance Minister Heng Swee Keat announced in his Budget Speech on 18 February 2019 that excise duty for diesel will be raised by \$0.10 per litre, to \$0.20 per litre, with immediate effect.



GST import relief for travellers reduced

For travellers who spend less than 48 hours outside Singapore, the GST import relief has been reduced from \$150 to \$100. For those who spend 48 hours or more outside Singapore, the GST import relief has been reduced from \$600 to \$500.

The change was also announced in the Budget, and took effect on 12.00am on 19 February 2019.

For convenience, travellers may make an advance declaration and payment of GST using the Customs@SG mobile app or web portal.

FROM 1 APRIL 2019



Three-quarter tank rule to apply to diesel vehicles

From 1 April 2019, the threequarter tank rule will be expanded to cover Singapore-registered diesel-powered vehicles.

This amendment to the Customs Act is in line with the introduction of a usage-based diesel duty announced in Budget 2017 to reduce diesel consumption and resultant air pollution.

Alcohol duty-free allowance for travellers to be reduced



Another announcement made in the Budget Speech was that the alcohol duty-free concession for travellers will be tightened from three litres to two litres from 1 April 2019.

Duty-free concessions are granted on liquor products purchased outside Singapore as well as those purchased at duty-free stores in Singapore. There is no duty-free concession on liquor products for people arriving from Malaysia. 🔨

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 morning or afternoon 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 e-learning 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 procedure for certificates of origin, and the compliance requirements.

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

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





Networked Trade Platform



EXPERIENCE A WHOLE NEW WAY OF DOING TRADE

Networked Trade Platform. A one-stop trade info-ecosystem.

Today's trade and logistics landscape is manual, silo-ed and complex. The NTP aims to change that by helping businesses digitalise, connect, and grow – all on a single platform.

Besides providing the foundation for businesses to go digital, the NTP is the key gateway for the digitised data to be shared and reused, as it allows businesses to connect with their business partners, trade service providers and the government – both locally and globally. Saving businesses time and money. Acting as a trade ecosystem, the NTP enables businesses to improve performance and the flexibility to choose from a wide range of trade related service providers without worrying about additional efforts and costs of maintaining multiple digital connections to various partners.



Find out more at www.ntp.gov.sg or email us at Enquiry_NTP@customs.gov.sg