



**TERMS AND CONDITIONS AND OTHER REQUIREMENTS  
FOR DECLARING ENTITIES  
UNDER PART IVA OF THE REGULATION OF IMPORTS AND  
EXPORTS REGULATIONS AND PART XIVA OF THE CUSTOMS  
REGULATIONS**

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**DEFINITION**

The following words and expressions shall have meanings hereby assigned to them except where the context otherwise requires:

1. **“ACRA”** means the Accounting and Corporate Regulatory Authority of Singapore.
2. **“CR”** means the Customs Regulations.
3. **“Customs and GST Laws”** means:
  - (a) the Customs Act 1960 and any subsidiary legislation promulgated thereunder;
  - (b) the Goods and Services Tax Act 1993 and any subsidiary legislation promulgated thereunder; and
  - (c) the Regulation of Imports and Exports Act 1995 and any subsidiary legislation promulgated thereunder;
4. **"Declaration"** refers to any declaration (via TradeNet or any other form or manner approved by the Director-General of Customs) required to be made to Singapore Customs under the Customs and GST Laws Customs Act 1960 Regulation of Imports and Exports Act 1995;
5. **"Declarant"** means an individual who is authorised by a declaring agent to do any act or thing for the purposes of the Customs Act 1960, Regulation of Imports and Exports Act 1995 and/or any regulations made thereunder on behalf of the declaring agent (including where the declaring entity is concurrently registered as that declaring agent);

6. **“Declaring Agent”** means an entity making (through a declarant) an application under the Customs Act 1960, Regulation of Imports and Exports Act 1995 and/or any regulations made thereunder to the Director-General for a permit, certificate or any other document or form of approval on behalf of a declaring entity (including where the declaring entity is concurrently registered as that declaring agent);
7. **“Declaring Entity”** means any importer, exporter, shipping agent, air cargo agent, freight forwarder, common carrier or other person who desires to obtain a permit, license, certificate or any other document or form of approval for any purposes of the Customs Act 1960, Regulation of Imports and Exports Act 1995 and/or any regulations made thereunder, the application for which involves a declaration being made;
8. **“Declaring Entity’s Principals”** means the Declaring Entity’s principal(s), including owners, importers or exporters of goods that the Declaring Entity acts as agent for or furnishes security for and on behalf of;
9. **“Director-General”** means the Director-General of Customs appointed under section 4(1) of the Customs Act 1960.
10. **“Key Personnel”** means an individual whose particulars are registered with —
  - (a) the Accounting and Corporate Regulatory Authority for the purposes of a registration of a business entity; or
  - (b) the relevant Issuance Agency of the Unique Entity Number for the purposes of an application for a unique entity number.
11. **“RIER”** means the Regulation of Imports and Exports Regulations.
12. **“Security”** has the meaning given to it in Clause 11.1.
13. **“Security Guarantee”** means Security in the form of a guarantee;
14. **“Singapore Customs”** means Singapore Customs, an agency of the Ministry of Finance, Government of the Republic of Singapore;
15. **“TradeNet”** means the network platform provided by Singapore Customs for the purposes of trade declarations and other related services.

16. “UEN” means the Unique Entity Number which forms the standard identification number of an entity. For business entities, UEN is generally issued by Accounting and Corporate Regulatory Authority (ACRA). For non-business entities, UEN is issued by other relevant Issuance Agencies of the UEN;

## **A REQUIREMENTS FOR REGISTRATION**

### **1 Application for Registration as Declaring Entity**

- 1.1 The Director-General requires any entity desiring registration as a Declaring Entity to comply with the following:
- (a) The entity must make its application for registration through (i) a person who is a Key Personnel of the entity or (ii) a person authorised by the Key Personnel of the entity to make the application for registration.
  - (b) At any time prior to its registration, the entity may be required by Singapore Customs to furnish such information and documents to show that the entity and all its Key Personnel are “fit and proper” persons.
  - (c) The entity must, in its application for registration, appoint:
    - (i) personnel who are authorised (“**authorised personnel**”) to:
      - (A) update the particulars of the entity registered with the Director-General;
      - (B) terminate the registration of the entity with the Director-General; and/or
      - (C) apply to register the entity as a Declaring Agent with the Director-General in such manner as may be specified by the Singapore Customs; and
    - (ii) a contact person or persons who would act as a point of contact between the entity and Singapore Customs (“**the registered contact person**”).

## **B TERMS AND CONDITIONS OF REGISTRATION**

A Declaring Entity and the registration of a Declaring Entity shall be subject to Part IVA of the RIER, Part XIVA of the CR and the conditions at clause 2 to 7 imposed by the Director-General.

### **2 Fit and Proper**

- 2.1 The Declaring Entity and all the Key Personnel must fulfil the “fit and proper” criteria set out in Regulation 35D of the RIER and Regulation 112D of the CR. Further:

- (a) At any point in time after the Declaring Entity has been registered, the Declaring Entity or its Key Personnel may be required by Singapore Customs to furnish such information and documents to show that the Declaring Entity and all its Key Personnel are “fit and proper” persons.
- (b) If at any point in time after the Declaring Entity has been registered, Singapore Customs is of the opinion that the Declaring Entity and/or its Key Personnel have ceased to be “fit and proper” persons, Singapore Customs may immediately suspend or terminate the registration of the Declaring Entity.

### **3 Maintenance of Trade Records**

- 3.1 For declarations not involving preferential certificate of origin, the Declaring Entity must ensure proper maintenance of all trade documents and records in connection with the activity to which the registration relates, for a period of not less than five (05) years. Such records shall include, but shall not be limited to, the invoices, packing lists, bill of lading, air waybills and any other relevant documents or records.
- 3.2 For declarations involving preferential certificate of origin, the Declaring Entity must maintain the documents and records for such period of time as may be required under the relevant preferential tariff arrangement or agreement. Such records include, but are not limited to, the invoices, packing lists, bill of lading, air waybills and any other relevant documents or records.
- 3.3 The Declaring Entity must extend the fullest co-operation to Singapore Customs when requested to produce the above trade documents or records and any other supporting documents. When requested by Singapore Customs, the Declaring Entity must furnish the information or records at the specified customs office or station or other place, as may be determined by Singapore Customs.

### **4 Assistance in Investigation of Offences**

- 4.1 The Declaring Entity must, at the request of Singapore Customs, provide full assistance to Singapore Customs or the relevant Singapore authorities for investigation into any offence under the Regulation of Imports and Exports Act, Customs Act and/or any regulations made thereunder. When requested by Singapore Customs, the Declaring Entity must furnish all necessary information and records at the specified customs office or station or other place, as may be determined by Singapore Customs.

### **5 Making a Declaration**

- 5.1 The Declaring Entity must identify itself using its UEN in every application made for a permit, licence, certificate or other document under the Customs Act, Regulation of Imports and Exports Act and/or the regulations made thereunder. The Declaring Entity must not use another entity’s UEN.
- 5.2 The Declaring Entity must not permit a third party to use its UEN to apply for a permit for goods not belonging to the Declaring Entity.

- 5.3 The Declaring Entity must ensure that all documents and information provided by it to the Declaring Agent/Declarant to make a declaration are accurate and correct.
- 5.4 The Declaring Entity must comply with all statutory and regulatory requirements, handbooks, circulars, guidelines and any other requirements issued by Singapore Customs and/or the Director-General.
- 5.5 The Declaring Entity must ensure the accuracy and completeness of any statement or information given by or on behalf of the Declaring Entity to the Director-General in the making of any declaration under any Customs and GST Laws.

## **6 Notification of Changes**

- 6.1 The Declaring Entity must inform Singapore Customs of any changes to any of its particulars registered with Director-General, and of any change to its Key Personnel. Such changes include, but are not limited to, any change in ownership, change in address, change in contact details and termination of business.
- 6.2 The Declaring Entity must give notice of such a change electronically within 7 days of the effective date of change, to Singapore Customs via the Singapore Customs' website.

## **7 Dissemination of Information**

- 7.1 Singapore Customs reserves the right to disseminate customs procedural or process related information, where necessary, without the need to seek any prior consent or authorisation.

## **8 Breach of Conditions**

- 8.1 The conditions at clauses 2 to 7 above are imposed by the Director-General under Regulation 35F of the RIER or Regulation 112F of the CR. Pursuant to Regulation 35F of the RIER and Regulation 112F of the CR, a Declaring Entity who breaches any such condition shall be guilty of an offence. The registration of the Declaring Entity may also be suspended or revoked.

## **9 Registration Validity Period**

- 9.1 Registration as a Declaring Entity shall be for such a period as the Director-General may determine. The Declaring Entity may apply to renew its registration. Applications for renewal should be made before the expiry date of its registration.
- 9.2 Unless renewed, the registration of a Declaring Entity shall automatically lapse on the expiry date of such registration or as otherwise directed by the Director-General.

## **10 Variation / Modification of Terms and Conditions**

- 10.1 The Director-General may remove, vary or add to any of the above terms and conditions at any time. When the Director-General has notified, or taken reasonable steps to try to notify a Declaring Entity of any such varied or additional term or condition, that varied or additional term or condition shall form part of these conditions. The Declaring Entity shall be bound by that varied or additional term or condition from the time of notification of the varied or additional term or condition.
- 10.2 The Declaring Entity shall be deemed to have been notified of any varied or additional term or condition so long as notice of that varied or additional term or condition is sent to the last known mailing address, email address or fax number of the Declaring Entity which was provided to Singapore Customs pursuant to clause 8 above.

## **C. OTHER REQUIREMENTS**

### **11. Lodgment of Security**

- 11.1 The Declaring Entity must provide such security as may be required from time to time by the Director-General pursuant to the Customs and GST Laws, as applicable (the “Security”). Without prejudice to the generality of the foregoing, Singapore Customs may from time to time require the Declaring Entity to provide new Security in substitution for or in addition to the security which has been given.
- 11.2 The Declaring Entity must provide such Security in the amount and form and for such period as determined by the Director-General.
- 11.3 The Declaring Entity undertakes to Singapore Customs that Singapore Customs may draw on the Security (and where the Security is in the form of a Security Guarantee, this includes any replacement guarantee), in respect of any duties, taxes, fees, penalties and all other charges payable under any Customs and GST Laws that has arisen or may arise at any time (including any time prior to the provision of such Security Guarantee or guarantee replacing such Security Guarantee) in connection with:
- (a) any permit granted or to be granted pursuant to a Declaration (regardless of whether the holder of the permit is the Declaring Entity, a Declaring Entity’s Principal, or any other person);
  - (b) any prior permit granted to the Declaring Entity or the Declaring Entity’s Principal pursuant to a Declaration;
  - (c) any transaction (past or future) of the Declaring Entity with Singapore Customs, regardless of the capacity in which the Declaring Entity acts (whether as an importer, exporter, Customs’ permit holder, Customs’ Scheme holder, licence holder, declaring agent and/or any other capacity under the Customs and GST Laws); and/or
  - (d) any transaction (past or future) of any Declaring Entity’s Principal.
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