



Circular No: 15/2026

28 Oct 2026

Traders and Declaring Agents

Dear Sir/Madam

**INFORMATION AND DOCUMENTS PERTAINING TO CONSOLIDATED CARGOES TO BE MAINTAINED
AND PRODUCED BY IMPORTERS TO SINGAPORE CUSTOMS UPON REQUEST**

This circular outlines the current information and documentation requirements for Importers handling consolidated cargoes.

2 With reference to [Circular No. 13/2021](#) and [Circular No. 10/2023](#), parties who have no interest in the goods, no involvement in the movement thereof, and no relationship with the actual traders of the goods, must not be declared as the “Importer” in permit applications made under the Regulation of Imports and Exports Regulations and/or the Customs Act.

3 Importers must ensure that their appointed Declaring Agents have the necessary information to make accurate declarations to Singapore Customs. It is the responsibility of both the Importer and its Declaring Agent to ensure that all information in the Customs permit is true and correct. The Importer and its Declaring Agent must comply with the permit conditions issued in the permits.

4 Importers are also reminded to retain all Customs permits and supporting documents relating to the purchase, import and sale of goods for at least 5 years from the date of permit approval.

Submission of Information to Singapore Customs Upon Request

5 Singapore Customs may require Importers to provide the information listed in the table below for individual item for Singapore Customs to ascertain the accuracy of the import declaration after the permit has been approved.

S/N	Information Required	Examples of Supporting Documents
1	Shipping Mark/Tracking Number	Shipment/Parcel details (Manifest)
2	Item Description	
3	Item Value	
4	Item Quantity	
5	Incoterm	
6	Consignee Name	
7	Consignee Contact Details	
8	Delivery Address	
9	Serial No. of Item	Commercial Invoice
10	Item Description	
11	Item Value	
12	Line-Item No. in Permit	Cargo Clearance Permit

Reporting of Suspicious or Illicit Activities

6 Singapore Customs takes a serious view of import tax evasion and other violations of Customs laws relating to the import, export and transshipment of goods. By reporting illicit trade practices, you will contribute to maintaining the integrity of Singapore's trading system where individuals and businesses conduct trade fairly and pay the correct amount of taxes. If you are aware of any individual or business which has evaded duty/GST or have information on any other illicit trade activities, you may provide information to Singapore Customs using the following link: <https://go.gov.sg/reportcustomsoffence>.

Yours faithfully

Kelly Char
Head Procedures & Systems
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 go.gov.sg/customs-doc.