



Circular No: 10/2026

5 Aug 2026

Traders, Warehouse Operators and Declaring Agents

Dear Sir/Madam

ADVISORY: MISREPRESENTATION OF ORIGIN OF GOODS

Singapore Customs is issuing this advisory following recent cases involving misrepresentation of origin of goods. In one case, a warehouse operator was found to have assisted their overseas customers to affix labels indicating an incorrect origin on the goods stored at their warehouse prior to export, resulting in incorrect trade description being applied to the goods. In another case, several companies and individuals were charged for their alleged involvement in a scheme to falsely declare the origin of goods worth over \$23 million exported from Singapore, in an apparent attempt to circumvent import duties imposed by the importing country¹.

2 Such conduct undermines the integrity of international trade documentation and can damage Singapore's standing as a trusted and reliable global trading hub. All traders, warehouse operators and declaring agents are reminded to ensure the accuracy of all information furnished in permit applications and trade documentation, and not to engage in activities that misrepresent the origin of goods.

3 Under the Regulation of Imports and Exports Act 1995, any person who is found guilty of making false declarations or statements required under the Act or its regulations — including in cargo clearance permits — may be liable on conviction to a fine not exceeding S\$10,000 or to imprisonment for a term not exceeding two years, or both. Any person found guilty of causing incorrect trade descriptions to be applied to exported goods may be liable, on a first conviction, to a fine not exceeding S\$100,000 or three times the value of the goods in respect of which the offence was committed, whichever is the greater, or imprisonment for up to two years, or both.

4 Under the Regulation of Imports and Exports Regulations, any person who is found guilty of making a false statement when applying for Certificates of Origin may be liable, on a first conviction, to a fine not exceeding S\$100,000 or three times the value of the goods in respect of which the offence was committed, whichever is the greater, or imprisonment for up to two years, or both.

¹ Refer to [media release titled "Three companies and three individuals charged over alleged scheme to falsely declare origin of goods worth over S\\$23 million"](#) issued on 11 Jun 2026.

Yours faithfully

Arthur Wai
Head Company Compliance & Audit
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 customs_company_compliance@customs.gov.sg.