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**SINGAPORE  
CUSTOMS**

Circular No: 01/2026

19 Jan 2026  
(updated 26 June 2026)

Traders and Declaring Agents

Dear Sir/Madam

### **NEW E-SERVICE FOR TRADERS TO MAKE PAYMENT FOR CUSTOMS OFFENCES**

Singapore Customs has launched a new e-Service “View Outstanding Offence and Pay Duty, GST and Composition Sum” on 19 January 2026.

2 Traders and Declaring Agents (DAs) that receive a Letter of Offer of Composition or letter for recovery/payments of Duty and/or GST may access the e-Service to make payment in the following steps:

- (i) Select Case Reference,
- (ii) Select Payment Method and Confirmation, and
- (iii) View Payment Transaction Summary.

3 You can access the e-Service via [www.customs.gov.sg](http://www.customs.gov.sg) > eServices > Search for “View Outstanding Offence and Pay Duty, GST and Composition Sum” or via the URL [go.gov.sg/offence-payment](http://go.gov.sg/offence-payment) as stated in the Letter of Offer of Composition or letter for recovery/payments of Duty and/or GST.

4 Please refer to [Annex A](#) for detailed instructions and [Annex B](#) for Frequently Asked Questions.

Yours faithfully

Ivy Chong  
Head Permits Compliance Branch  
for Director-General of Customs  
Singapore Customs

*(This is a computer-generated notice. 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\\_compliance@customs.gov.sg](mailto:customs_compliance@customs.gov.sg).



## **QUICK GUIDE ON E-SERVICE “VIEW OUTSTANDING OFFENCES AND PAY DUTY, GST AND COMPOSITION SUM”**

After logging in via Corppass to the e-Service, Traders and DAs can view their outstanding offences that are pending payment to Singapore Customs on the “View Outstanding Offences and Pay Duty, GST and Composition Sum” page.

### **Step 1 – Select Case Reference**

- Select the case reference that you are initiating payment for. You may select more than 1 case reference at the same time.
- Review the Grand Total which is the total amount payable for the selected case reference(s)
- Click “Proceed to Payment Method”

### **Step 2 – Select Payment Method and Confirmation**

- Select the payment method – Inter-bank GIRO (IBG) (for companies with existing IBG arrangement) or AXS
- Read the instruction, “By clicking “Confirm”, you hereby accept the offer of composition (where applicable) as stated in the case reference(s) and agree to make payment for the duty/GST amount(s) and/or composition sum(s) (where applicable) by the selected payment method.”
- Click “Confirm” to proceed to the next step

### **Step 3 – View Payment Transaction Summary**

- A confirmation “Transaction Submitted” will be displayed
- For IBG payment method, the amount payable will be deducted from your company’s IBG account registered with Singapore Customs within 2 to 3 working days. Please ensure that you have sufficient funds in the IBG account for the deduction.
- For AXS payment method, you may pay via AXS after 1 working day
- Download the “Payment Transaction Summary” if you wish to keep a copy
- You have reached the end of the transaction. If you wish to make payment for other case reference(s), click on “Make another payment”



## **FREQUENTLY ASKED QUESTIONS**

### **Q1: What are the key changes for Traders and Declaring Agents (DAs)?**

**A1:** Traders and DAs will no longer need to endorse and return a copy of the Letter of Acceptance/Letter of Agreement to the officer-in-charge by email. The e-Service enhances payment experience by streamlining the acceptance of offer of composition and payment for customs offences. Traders and DAs can view their outstanding customs offences pending payments and select the case reference(s) to initiate payment.

### **Q2: What are the payment methods available for the e-Service?**

**A2:** There is no change to the existing payment methods. Traders and DAs can continue to make payment via InterBank GIRO (IBG) and AXS.

### **Q3: How do I apply for an IBG account with Singapore Customs?**

**A3:** You may apply for an IBG account by completing the Application for Inter-Bank GIRO form and mailing it to Singapore Customs as indicated in the form. Please refer to Singapore Customs [website](#) for more details.

### **Q4: How does my company access the e-Service “View Outstanding Offence and Pay Duty, GST and Composition Sum”?**

**A4:** Your company’s Corppass Administrator (Admin) can authorise employees to access the e-Service by selecting Customs eServices as a digital service via the Corppass portal. Thereafter, the authorised employees can access to the e-Service using the URL provided in the Letter of Offer of Composition or letter for recovery/payments of Duty and/or GST.

### **Q5: How can I be granted access to Customs eServices to access the e-Service and view and/or initiate payments for my company’s offences?**

**A5:** Please contact your company’s Corppass Administrator (Admin) for the Corppass User Account. Once you are assigned and authorised by your company’s Corppass Admin, you can log in to Customs eServices and access the e-Service.



**Q6: Will I be able to use the Letter of Acceptance/Letter of Agreement to initiate payment instead of using the e-Service?**

**A6:** The Letter of Acceptance/Letter of Agreement will no longer be issued with the Letter of Offer of Composition letter for recovery/payments of Duty and/or GST with the implementation of the e-Service. Please log in to the e-Service to initiate payment for your offence.

**Q7: How do I avoid transfer limit issues when initiating large payment for duty and/or GST to Singapore Customs?**

**A7:** You are advised to register a IBG account with Singapore Customs to facilitate your payment to Singapore Customs. To avoid IBG deduction failures for payment to Singapore Customs, please ensure that:

- (i) The daily transaction limit in your bank account is sufficient for the deduction; and
- (ii) There are sufficient funds in your bank account for deduction before you initiate the payment.

For payment by AXS m-Station (mobile application) or e-Station (Web-based), please refer to AXS on the maximum payment amount payable through eNets, Credit Card (local), Debit Card or PayNow QR. Please ensure sufficient funds in your bank account balance, and the daily transaction limit set by you with your bank is sufficient.

You may contact the officer in-charge of your offence for advice if you encounter issues initiating large payment to Singapore Customs.

**Q8: How many customs offences can I select and initiate payment at one time?**

**A8:** You should settle all outstanding customs offences promptly. The e-Service allows you to select multiple case references in a single payment. However, you should check the transaction limits for IBG deduction or AXS payment and ensure sufficient funds in your bank account for successful transactions.



**Q9: Why do I still see the case reference after initiating payment? What does the different “Statuses” under the page “Select Case Reference” mean?**

**A9:** The status for the case reference(s) will be updated after you have clicked “Confirm” under “Payment Method and Confirmation”:

- (i) **Pending IBG:** Case reference with status “Pending IBG” indicates that the IBG process is ongoing and will take 2 to 3 working days for the amount payable to be deducted from your company bank account. Once the IBG deduction is successful, you will not see the case reference on the page “Select Case Reference”.
- (ii) **Failed IBG:** Case reference with status “Failed IBG” indicates that the IBG deduction is unsuccessful. Please log in to the e-Service again to re-initiate payment for the case reference(s) with status “Failed IBG”. You should check your bank account daily transaction limit and ensure you have sufficient funds if you select IBG payment mode. Alternatively, you may consider payment by AXS.
- (iii) **Pay at AXS:** Case reference with status “Pay at AXS” indicates that you will need to make payment via AXS using the transaction number downloaded in the “Payment Transaction Summary”. Once AXS payment is successfully processed within 1 to 2 working days, you will not see the case reference on the page “Select Case Reference”.

**Q10: What should I do if I am not able to find the case reference on the e-Service or the amount payable is different from the amount stated in the Letter of Offer of Composition or letter for recovery/payments of Duty and/or GST?**

**A10:** Please contact the officer in-charge of your offence as shown in the Letter of Offer of Composition or letter for recovery/payments of Duty and/or GST for advice. Please note that only offences with Letter of Offer of Composition or letter for recovery/payments of Duty and/or GST will be displayed; offences under investigation will not be displayed.

Do not select any case references to initiate payment in the e-Service if there is any difference in the amount payable from the amount stated in the Letter of Offer of Composition or letter for recovery/payments of Duty and/or GST.



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**Q11: Who can I contact if I encounter error or technical issue when using the e-Service “View Outstanding Offence and Pay Duty, GST and Composition Sum”?**

**A11:** For system or technical issues encountered in Customs eServices, please contact the Customs Contact Centre at [+65 6355 2000](tel:+6563552000) or submit an enquiry at [go.gov.sg/customs-doc](https://go.gov.sg/customs-doc).

For matters related to the offence, please contact the officer in-charge by email or office number, as shown in the Letter of Offer of Composition or letter for recovery/payments of Duty and/or GST.



<b>Circular No. 01/2026: NEW E-SERVICE FOR TRADERS TO MAKE PAYMENT FOR CUSTOMS OFFENCES (dated 19 Jan 2026)</b>			
<b>Paragraph</b>	<b>Current Details</b>	<b>Updated Details</b>	<b>Date of Update</b>
3	You can access the e-Service via <a href="http://www.customs.gov.sg">www.customs.gov.sg</a> > National Single Window > Networked Trade Platform > Government Services > “View Outstanding Offence and Pay Duty, GST and Composition Sum”	You can access the e-Service via <a href="http://www.customs.gov.sg">www.customs.gov.sg</a> > eServices > Search for “View Outstanding Offence and Pay Duty, GST and Composition Sum”	26 June 2026
Annex A FAQ Q2	eService	e-Service	26 June 2026
Annex A FAQ A4	Networked Trade Platform (NTP)	Customs eServices	26 June 2026
Annex A FAQ A4	eService	e-Service	26 June 2026
Annex A FAQ Q5	NTP	Customs eServices	26 June 2026
Annex A FAQ A5	NTP	Customs eServices	26 June 2026
Annex A FAQ Q10	eService	e-Service	26 June 2026
Annex A FAQ A11	NTP	Customs eServices	26 June 2026