



## **TERMS AND CONDITIONS FOR DECLARANTS 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. **“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.
2. **“CR”** means the Customs Regulations.
3. **“CCP”** means the Cargo Clearance Permit. The CCP must be in the format approved by Singapore Customs containing the full particulars therein and the condition(s) as may be imposed by the Singapore Customs for the clearance of cargo declared under the Customs and GST Laws.
4. **“Declaration”** refers to any declaration required to be made to Singapore Customs required under the Customs and GST Laws.
3. **“Declarant”** means an individual who is authorised by a declaring agent to do any act or thing for the purposes of the Customs and GST Laws on behalf of the declaring agent (including where the declaring entity is concurrently registered as that declaring agent);
4. **“Declaring Agent”** means an entity making (through a declarant) under any Customs and GST Laws 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);
5. **“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.
  6. **“Singapore Customs”** means Singapore Customs, an agency of the Ministry of Customs” Finance, Government of the Republic of Singapore;
  7. **“TradeNet”** means the network platform provided by Singapore Customs for the purposes of applications for CCP and other related services;
  8. **“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. REQUIRMENTS FOR REGISTRATION**

### **1 Application for Registration of Individual as Declarant**

- 1.1 The Director-General requires any person desiring registration as a Declarant to comply with the following:
  - (a) The person must make its application for registration through (i) a person who is a Key Personnel of the Declaring Agent and on whose behalf, the person is authorized to act, or (ii) a person authorised by the Key Personnel of the Declaring Agent to make the application for registration.
  - (b) At any time prior to the person’s registration, the Key Personnel or person authorised by the Key Personnel of the Declaring Agent or the person seeking registration as the Declarant, may be required by Singapore Customs to furnish such information and documents to show that the person is a “fit and proper” person. In particular, the person may be requested by the Singapore Customs to provide any information/documentation such as educational records or certificate of competency, to demonstrate sufficient capability to make declarations in a responsible manner.

- 1.2 The person seeking registration as a Declarant must satisfy the Director-General that he/she is a “fit and proper person” under Regulation 35D of the RIER and Regulation 112D of the CR in order to be so registered. In making this assessment, the Director-General will take into account all relevant facts or matters, including the following:
- (a) whether the person applying for registration is Singapore-based and a Singaporean, Singapore permanent resident (PR) or a foreigner with a valid Singapore employment pass/work pass;
  - (b) whether the person is Malaysia-based and holds a valid Malaysia employment pass.

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

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

### **2 Fit and Proper**

- 2.1 The Declarant 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 Declarant has been registered, the Declarant may be required by Singapore Customs to furnish such information and documents to show that the Declarant is a “fit and proper” person;
  - (b) If there are any material changes in relation to the facts referred to at clause [1.2(a)] and [1.2(b)] above, the Declarant must inform the Director-General within 7 days; and
  - (c) If at any point in time after the Declarant has been registered, Singapore Customs is of the opinion that the Declarant has ceased to be “fit and proper” persons, Singapore Customs may immediately suspend or terminate the registration of the Declarant.

### **3 Management of User ID and/or Password**

- 3.1 During the validity of his registration, the Declarant will be issued with a User ID and password to submit Declarations through TradeNet.
- 3.2 The Declarant is responsible to maintain confidentiality of the User ID or password which is being assigned to him. He must not disclose either the User ID or password nor cause them to be disclosed to any other person. The User ID and password are personal to the Declarant and must not be shared with others. Any Declarant found to share his User ID or password with other persons shall be deemed to have breached these terms and conditions and he shall no longer be regarded as a “fit and proper” person for the purposes

of Regulation 35D of the RIER or Regulation 112D of the CR. Any such Declarant who is no longer “fit and proper” shall be liable to have his User ID and password suspended or revoked.

- 3.3 The Declarant must exercise proper care to ensure the security and confidentiality of his User ID or password and prevent any unauthorised access to TradeNet. The Declarant must change the password if he discovers, or has reason to suspect, that another person knows the password.

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

- 4.1 The Declarant must, at the request of Singapore Customs, provide full assistance to Singapore Customs or the relevant Singapore authorities for investigation into any offence under any Customs and GST Laws. When requested by Singapore Customs, the Declarant 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 Declarant must identify himself by using his User ID and password in every Declaration made by the Declarant for himself.
- 5.2 When making Declarations on behalf of a Declaring Agent, the Declarant must ensure that any declaration made by him under any Customs and GST Laws is made with the consent of, or in accordance with the terms of the authority (express or otherwise) given to him by the Declaring Agent.
- 5.3 The Declarant must check all the particulars and data for completeness and accuracy before transmitting them to Singapore Customs and/or the Competent Authorities or processing and approval.
- 5.4 The Declarant must conduct his work with due diligence and care, and comply with all statutory and regulatory requirements, handbooks, circulars, guidelines or other requirements issued by Singapore Customs and/or the Director-General.
- 5.5 The Declarant must ensure the accuracy and completeness of any statement or information given by him to the Director-General in the making of any declaration under any Customs and GST Laws.
- 5.6 The Declarant must also check the CCP for completeness, accuracy and abide by the conditions issued in the CCP, if any.
- 5.7 The Declarant must ensure that there are no unauthorised additions, alterations, amendments to or cancellation of the application, Declaration, CCP or any data transmitted to Singapore Customs unless prior approval is obtained from Singapore Customs.
- 5.8 The Declarant must make all Declarations to Singapore Customs in such form and format as the Director General may specify from time to time. The Declarant must comply with

all the documentation procedures for the preparation and submission of Declarations under TradeNet.

- 5.9 Singapore Customs retains the full discretion as to whether or not to process the declaration.

## **6 Notification of Changes**

- 6.1 The Key Personnel or person authorised by the Key Personnel of the Declaring Agent or the Declarant must inform Singapore Customs of any changes to any of the Declarant's particulars registered with the Director-General. Such changes include, but are not limited to, any change in employer, change in expiry date of the Declarant's employment/work pass and change in contact details.

- 6.2 Any notice of such a change, must be made electronically within 7 days of the effective date, to Singapore Customs via 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(3) of the RIER and Regulation 112F(3) of the CR, a Declarant who breaches any such condition shall be guilty of an offence. The registration of the Declarant may also be suspended or revoked.

## **9 Registration Validity Period**

- 9.1 Registration as a Declarant shall be for such a period as the Director-General may determine. A Declarant whose registration has lapsed or suspended or terminated, shall not submit any Declaration via TradeNet.

- 9.2 The registration of a Declarant shall automatically lapse on the expiry date of such registration or as otherwise directed by the Director-General.

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

- 10.1 The Director-General reserves the right to 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 Declarant of any such varied or additional term or condition, that varied or additional term or condition shall form part of these conditions. The Declarant

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 Declarant 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 email address of the Declarant which was provided to Singapore Customs pursuant to clause 6 above.
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