



Circular No: 11/2026

10 Sep 2026

Traders and Declaring Agents

Dear Sir/Madam

ADVISORY ON UNDER-DECLARATION OF VALUES FOR IMPORTS OF SEAFOOD, FRUITS AND VEGETABLES

Singapore Customs is issuing this advisory to remind traders and declaring agents to ensure accurate and complete declarations for imports of seafood, fruits and vegetables, following recent cases of under-declaration of import values.

2 Through targeted profiling and post-clearance audits, Singapore Customs identified traders who had consistently declared significantly lower import values for seafood, fruits and vegetables. The audits found instances of under-declaration of import values, resulting in approximately \$1.4 million in GST short-paid over a three-year period.

3 Traders and declaring agents are reminded that they are responsible for ensuring that declarations submitted in import permits are accurate and complete. The submission of an incorrect declaration is an offence under the Customs Act. A person guilty of making an incorrect declaration under the Customs Act is liable on conviction to a fine of up to \$10,000 or an amount equivalent to the duty and GST payable, whichever is higher, and/or imprisonment for up to 12 months.

4 All traders and declaring agents are strongly encouraged to review their past import transactions to determine whether there has been any GST short-payment. Where incorrect declarations have been made, traders and declaring agents should submit a voluntary disclosure to Singapore Customs. Information on the Voluntary Disclosure Programme (VDP) is available on our website at:

<https://www.customs.gov.sg/doing-business/compliance/voluntary-disclosure-programme/>

5 Traders and declaring agents should also maintain proper records and exercise due diligence when preparing and submitting declarations. For further guidance, please refer to Circulars No. 03/2016 and 08/2020, which provide guidance on customs valuation, permit declaration requirements and related compliance obligations.

Yours faithfully

Arthur Wai
Head, Company Compliance & Audit Branch
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.