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**SINGAPORE
CUSTOMS**

Circular No: 01/2023

3 Jan 2023
(updated 26 June 2026)

Traders and Declaring Agents

Dear Sir/Madam

CESSATION OF PHYSICAL ENDORSEMENT OF HAND-CARRIED EXPORTS SCHEME (HCES) PERMIT

Currently, businesses can retrieve an electronic copy of the clearance status of the goods under the Hand-Carried Exports Scheme (HCES) via Customs eServices' HCES digital service. Hence with effect from **3 Jan 2023**, Singapore Customs officers at the Changi International Airport will cease to manually endorse the export permits that are presented together with the goods for inspection.

2 The electronic copy of the clearance status of the goods that can be retrieved via Customs eServices will serve as the endorsement of the HCES permit. The (electronic copy of) endorsement is one of the requisite documents to support the zero-rating of supplies of goods which are hand-carried out of Singapore via Changi International Airport. For more information on HCES, please visit [https://www.iras.gov.sg/taxes/goodsservices-tax-\(gst\)/general-gst-schemes/hand-carried-exports-scheme-\(hces\)](https://www.iras.gov.sg/taxes/goodsservices-tax-(gst)/general-gst-schemes/hand-carried-exports-scheme-(hces)).

3 To retrieve the endorsement, businesses can log in to the Customs eServices to access the HCES digital service and search for the file by entering either the permit number or the clearance date. The service can be accessed via www.customs.gov.sg > eServices > Search for "Hand-Carried Exports Scheme (HCES) Digital Service" or via the URL go.gov.sg/handcarriedexportsscheme.

Yours faithfully

Glenda Chua
Head Air Checkpoints 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_checkpoints@customs.gov.sg.



Circular No. 01/2023: CESSATION OF PHYSICAL ENDORSEMENT OF HAND-CARRIED EXPORTS SCHEME (HCES) PERMITS (dated 3 Jan 2023)			
Paragraph	Current Details	Updated Details	Date of Update
3	To help businesses prepare for this change, a 3-month adjustment period till 2 Apr 2023 will be given to the industry. During the period, businesses are urged to set up an NTP account and subscribe to the free HCES digital service. Information on how to set up your NTP account can be found at www.ntp.gov.sg (Get Started > Accessing NTP > Sign in with Singpass).	To retrieve the endorsement, businesses can log in to the NTP to access the HCES digital service and search for the file by entering either the permit number or the clearance date. The service can be found at www.ntp.gov.sg .	5 Jun 2024
1	Networked Trade Platform	Customs eServices	26 June 2026
2	Networked Trade Platform	Customs eServices	26 June 2026
3	To retrieve the endorsement, businesses can log in to the NTP to access the HCES digital service and search for the file by entering either the permit number or the clearance date. The service can be found at www.ntp.gov.sg	To retrieve the endorsement, businesses can log in to the Customs eServices to access the HCES digital service and search for the file by entering either the permit number or the clearance date. The service can be accessed via www.customs.gov.sg > eServices > Search for “Hand-Carried Exports Scheme (HCES) Digital Service” or via the URL go.gov.sg/handcarriedexportsscheme .	26 June 2026