



Circular No: 10/2023
09 Jun 2023

Importers and Declaring Agents

Dear Sir/Madam

ADVISORY: IMPORTERS TO BE DECLARED IN PERMIT APPLICATIONS

Reference to [Circular 13/2021](#) relating to “Importers/Exporters to be Declared in Permit Applications”, Singapore Customs would like to remind all traders and declaring agents that parties who have no interest in the goods, no involvement in the movement thereof, and no relationship with the actual traders of the goods, must not be declared as the “Importer” in permit applications made under the Regulation of Imports and Exports Regulations and/or the Customs Act.

2 We strongly urge all importers, who engage freight forwarders or other third-party service providers to import your goods and submit permit applications on your behalf, to request these service providers to declare the importer’s entity’s name and Unique Entity Number (UEN) as the “Importer” in the permit application and to provide you with a copy of the approved permit.

3 Singapore Customs has detected cases where GST was short-paid to Customs even though importers have remitted the correct amount of GST to the overseas suppliers or service providers. As these importers did not have the import permits applied under their names, they were unable to check if the correct amount of GST has been paid to Customs. This has resulted in further costs and inconvenience to the importers.

4 The Inland Revenue Authority of Singapore (“IRAS”) requires that any GST-registered business who wishes to claim input tax in respect of its imported goods¹ to hold import permits showing the business as the importer of goods to support its input tax claims². Hence, importers who wish to claim input tax in respect of your imported goods must ensure that your service providers declare you as the “Importer” in the permit applications. For more information, you may wish to refer to IRAS’ *e-Tax Guide – GST: Guide on Imports* at www.iras.gov.sg/quick-links/e-tax-guides.

¹ A GST-registered business is allowed to claim the GST incurred on the imported goods provided that the goods have been supplied to the business or imported by the business as an agent under section 33(2) or 33A of the GST Act and it satisfies all other conditions for claiming input tax.

² For goods imported via air express shipments, GST-registered businesses may use the tax invoices issued by the air express companies to support their import GST claims.

5 Importers are strongly encouraged to sign up for the free Trader Notification service to receive notifications whenever a Customs permit with your entity's UEN is approved, cancelled, or amended. This free notification alert provides you with information on the permit number, permit approval date, name of declaring agent and GST amount. This would enable you to verify the amount in the permit against the amount that you had paid or would pay to your overseas suppliers or service providers. For more information, you may wish to refer to Customs' webpage at www.customs.gov.sg/businesses/new-traders-and-registration-services/registration-services/activate-customs-account.

Yours faithfully

Raine Ng
Head Procedures and Systems
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_documentation@customs.gov.sg.