



**SINGAPORE CUSTOMS**

55 Newton Road #06-01 Revenue House Singapore 307987

Tel: (65) 6355 2049 Fax: (65) 6251 3227

Email: [customs\\_company\\_compliance@customs.gov.sg](mailto:customs_company_compliance@customs.gov.sg)

<http://www.customs.gov.sg>

Circular No: 08/2011  
Date: 1 June 2011



All Licensed Warehouse, Excise Factory Operators and Declaring Agents,

**REVISION OF A10, A11 AND A13 PERMIT CONDITIONS**

Further to the Customs Circular 05/2010 issued on 17 Mar 2010, we have received feedback that (i) for direct delivery of goods from a licensed warehouse/excise factory, it is not made explicit that the dutiable goods are not allowed to be transferred from one vehicle to another during conveyance; and (ii) only commercial vehicles (NOT private passenger cars) are allowed to convey the declared goods directly from the warehouse to the place of receipt indicated in the permit.

2 Arising from this feedback, we have decided to revise the existing A10, A11 and A13 permit conditions to make the requirements explicit as well as to draw the attention of traders on the need to comply with these requirements.

Permit Condition Code and text		Note
<b>A10</b>	GOODS DECLARED MUST BE COLLECTED AND DELIVERED DIRECTLY TO THE PLACE OF RECEIPT BY THE SAME COMMERCIAL VEHICLE(S). DETOURING AND / OR TRANSFERING OF GOODS TO OTHER VEHICLES ARE PROHIBITED.	For OO, OU and IR permits
<b>A11</b>	GOODS DECLARED MUST BE COLLECTED AND DELIVERED DIRECTLY TO THE PLACE OF RECEIPT BY THE SAME COMMERCIAL VEHICLE(S). DETOURING IS PROHIBITED EXCEPT TO ANOTHER WAREHOUSE FOR CONSOLIDATION OR WHILST AWAITING VESSEL ARRIVAL.	For OX permits
<b>A13</b>	GOODS DECLARED MUST BE COLLECTED AND DELIVERED DIRECTLY TO THE PLACE OF RECEIPT BY THE SAME COMMERCIAL VEHICLE(S). DETOURING IS PROHIBITED.	For RM permits

3 We would also like to take this opportunity to reiterate the requirement to fill in the “Trader’s remarks” field with the appropriate information under the following scenarios:

- If there is a need for a commercial vehicle already loaded with dutiable goods from a licensed warehouse to detour to another warehouse to collect and consolidate goods for export, you will have to indicate under the “Trader’s remarks” a statement such as “Need to proceed to LW xxxx to collect goods for export together with the goods declared herein.”
- If the vessel requesting for the dutiable sea stores from a licensed warehouse is scheduled to arrive beyond the warehouse's operating hours, you are allowed to collect the goods before the closing time of the licensed warehouse, and then deliver

*Our Vision: A leading Customs that advances Singapore’s economy  
by assuring the integrity of the trading system*

them to your private warehouse for temporary storage whilst awaiting the arrival of vessel. However, you must indicate in the “Trader's remarks” that “Goods will be stored temporarily at XYZ warehouse located at (address)”

4 The use of passenger vehicles to collect goods is only allowed for small quantity of hand-carried exports by air not exceeding (i) 30 bottles x 0.75 litres of liquor (a total of 22.5 litres); and/or (ii) 1000 sticks of cigarettes (a total of 1kg of tobacco). For quantity exceeding the stated amount, approval has to be sought from Singapore Customs, Company Compliance Branch (Tel: 6355 2049 / Fax: 6251 3227).

5 We would like to remind you that any non-compliance with our permit conditions is an offence and subjected to penalties.



TEH THIAM SIONG  
HEAD, SCHEMES & LICENSING BRANCH  
for DIRECTOR-GENERAL OF CUSTOMS