



NEW SINGAPORE-THAILAND ARRANGEMENT TO FACILITATE TRADE FOR CERTIFIED COMPANIES

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Signed as an initiative under the Singapore-Thailand Enhanced Economic Relations programme (STEER), the MRA is set to deepen economic collaboration and facilitate bilateral trade growth between Singapore and Thailand.


Singapore's Director-General of Customs, Mr Ho Chee Pong, and Director-General of Thailand's Customs Department, Mr Kulit Sombatsiri, signed the MRA on 29 June 2018 on the sidelines of the 132nd World Customs Organisation (WCO) Council Session.

"The AEO-MRA signing reinforces the strong ties and close cooperation between both our customs administrations, as well as our commitment to maintain the regional and global supply chain security. It is a significant milestone in economic and customs cooperation within our region as it would greatly facilitate legitimate trade undertaken by companies under Thailand's Authorised Economic Operator programme as well as Singapore's Secure Trade Partnership programme," said Mr Ho.

"The MRA also reaffirms our collective commitment to the ASEAN Economic Community Blueprint 2025, particularly in the area of trade facilitation, which is an important engine of growth and development," added Mr Ho.

"By promoting customs-to-customs cooperation and mutual recognition of our AEOs, we can target high-risk shipments more effectively and expedite customs procedures for low-risk shipments, thus benefiting our traders and significantly contributing to trade facilitation," said Mr Kulit.

"Our customs administrations have continuously developed close collaboration and strengthened bilateral cooperation in various areas of our mutual interests, including customs matters. Our cooperation will be even further strengthened by this important milestone," he said.

Discussions on implementation procedures are ongoing, and an update will be provided when the MRA is ready for implementation. 

Recognised as having lower risks, these companies will benefit from reduced documentary and cargo inspections.

Under a Mutual Recognition Arrangement (MRA) of Authorised Economic Operator programmes signed by Singapore Customs and the Customs Department of Thailand, companies certified by Singapore Customs as having robust security practices will enjoy faster clearance for their goods exported to Thailand.

Companies certified by Thailand will enjoy the same level of facilitation for their goods exported to Singapore.

This is the first MRA of Authorised Economic Operator (AEO) programmes signed between two ASEAN countries.

The Singapore-Thailand MRA recognises the compatibility of the supply chain security measures implemented by companies certified under Singapore Customs' Secure Trade Partnership (STP) programme and the companies accredited under Thailand's Authorised Economic Operator programme.

EDITOR'S NOTE

A Mutual Recognition Arrangement (MRA) of Authorised Economic Operator programmes was signed by Singapore Customs and the Customs Department of Thailand, reinforcing the strong ties and close cooperation between both customs administrations, and reaffirming the collective commitment to the ASEAN Economic Community Blueprint 2025 in the area of trade facilitation. Find out more about the MRA signing on page 01.

The Formula 1 2018 Singapore Airlines Singapore Grand Prix happened this September, and did you know that Singapore Customs plays an important role in this signature event? Our officers facilitate the temporary import of F1 cars and related parts every year, working behind the scenes to ensure that all items are brought in smoothly while upholding our trade and customs laws (page 08). Find out more about the Temporary Import Scheme on page 10 too.

On the enforcement front, a former director of a liquor distribution company was sentenced by the State Courts to a fine of over half a million dollars for conspiring with two others to evade duties and Goods and Services Tax (GST) on 2,700 cartons of beer (page 04).

In another case, a Singaporean woman was fined by the State Courts for evading GST on branded goods she bought overseas to sell in Singapore (page 05). It is the responsibility of all arriving travellers to make accurate and complete declarations of dutiable and taxable items in their possession for duty and GST payment. Do it easily through the Customs@SG Mobile App!

Thai Customs Director-General Mr Kulit Sombatsiri gave inSYNC an insight on how the Thai Customs Department has been expanding its focus to include trade facilitation, economic competitiveness, and social protection. Go to the In-Conversation column on page 06 to read the interview.

Neo Wen Tong
Editor

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SHARING KNOWLEDGE ON STRATEGIC GOODS CONTROL



As a responsible trade regulator, Singapore Customs works closely with our international counterparts to share best practices on strategic goods controls and uphold a robust strategic goods control regime in Singapore.

On 2 August 2018, Singapore Customs was invited to speak on Singapore's Strategic Goods Control at the National Strategic Trade Symposium 2018 in Kuala Lumpur, Malaysia.

Head of Trade Strategy & Security, Madam Fauziah A. Sani shared with over 200 representatives from government agencies, various industries, and associations in Malaysia on Singapore's strategic goods regulatory requirements, the United Nations Security Council trade prohibitions, and best practices in export compliance.

The symposium was organised by the Malaysia's Ministry of International Trade and Industry, in collaboration with the United States Department of State's Export Control and Related Border Security program and the United States Department of Energy.



Singapore Customs regularly participates in outreach sessions to enhance traders' understanding of the various countries' regulatory requirements, and help improve their self-compliance through robust internal control measures that they can take to guard against being inadvertently involved in illicit transactions or weapons of mass destruction-related activities.

The symposium also served as a useful opportunity for Singapore Customs to promote knowledge sharing of export controls on strategic goods with international counterparts, and to exchange views with key officials from regulatory agencies in the region.

DRIVING INTERNATIONAL CONNECTIVITY WITH THE NTP

The discussions shed insights on the collaborative work of the Global Trade Connectivity Network and how it aligns with the vision of the National Trade Platform (NTP).

Director of the National Trade Platform Office, Ms Serene Ho, was invited to share insights about trade connectivity and how it aligns with the vision of Singapore's NTP at two recent Global Trade Review (GTR) Asia events.

At the GTR Asia's Trade & Treasury Week 2018 held on 4 September 2018 in Singapore, Ms Ho shared with about 1,000 attendees, comprising traders, financiers, consultants, and government officials, about how the NTP has been developed with the objective of helping to deepen Singapore's digital trade connectivity.

Citing the example of the Global Trade Connectivity Network (GTCN), a blockchain-based cross-border trade and trade financing project which connects Singapore's NTP with the Hong Kong Trade Finance Platform, Ms Ho showed how the NTP aims to strengthen trade linkages by connecting trade platforms across different countries. The GTCN

aims to make cross-border trade and financing cheaper, safer, and more efficient.

In another panel discussion on Collaboration Profile: The Global Trade Connectivity Network (GTCN) at the GTR Asia Tradetech Forum 2018 in Hong Kong on 11 June 2018, Ms Ho also discussed global trade connectivity. Joining Ms Ho as part of the panel was Mr Nelson Chow, Chief Fintech Officer, Hong Kong Monetary Authority.

The panel updated the 150 attendees that though the GTCN was still in the design stage, the authorities were already in discussion with banks, government agencies, and other blockchain consortia about cooperation opportunities on the GTCN.

The NTP is a one-stop digital trade ecosystem, which brings together key logistics functions, regulatory and financial elements for players across the trade value chain, and which can help businesses to reap time and cost savings through functions such as data reuse and exchange. The blockchain-compatible platform offers secured digital connectivity for traders to create trade linkages internationally and boosts Singapore's reputation as a trusted trade hub and intermediary.



Director of the National Trade Platform Office, Ms Serene Ho (middle), at the Global Trade Review Asia Tradetech Forum 2018 held in Hong Kong on 11 June 2018.

FORMER DIRECTOR FINED \$550,000 FOR CONSPIRING WITH TWO MEN TO EVADE DUTIES AND GST ON BEER

He engaged in a conspiracy with two men to evade duties and GST by diverting into Singapore duty-unpaid beer that had been declared to Singapore Customs for export.

A former director of Liquorland Distribution Private Limited, Lim Chong Ping, 46, a Singaporean, was sentenced by the State Courts on 5 July 2018 to a fine of \$550,000 for engaging in a conspiracy with two men to evade duties and Goods and Services Tax (GST) on 2,700 cartons of beer.

He pleaded guilty to one charge of engaging in a conspiracy to deal in uncustomed goods with the intent to defraud the Government of customs duty and excise duty. Another similar charge was taken into consideration in the sentencing.

Investigations revealed that Lim had conspired with Tan Yong Hui, Terry, 39, and Ooi Kok Keng, 46, to divert into Singapore duty-unpaid beer that had been declared to Singapore Customs for export.

Prior to August 2014, Lim suggested to Tan, the director of Global Drinks Private Limited, to purchase duty-unpaid beer from Ooi's company, Polycom Drinks Trading. The duty-unpaid beer which Tan purchased would then be resold at a marked-up price to Lim's company, Liquorland. Lim's plan was to make it appear that Liquorland had purchased beer that was duty-paid.

Ooi informed Tan that a consignment of duty-unpaid beer was coming in August 2014. Tan informed Lim about this consignment and followed Lim's instructions to purchase the beer from Ooi. On 19 August 2014, instead of sending the container loaded with beer for export, Ooi arranged to swap the beer with soft drinks and mineral water. The beer was then transported to a warehouse in Changi South Avenue, where Tan was the manager, on 20 August 2014.



Lim suggested to Tan to purchase duty-unpaid beer from Ooi's company and subsequently resell the beer to Lim's company.

On 21 August 2014, Singapore Customs conducted an operation and seized the duty-unpaid beer, soft drinks and mineral water.

The total duty and GST involved amounted to about \$125,220.

For their involvement in duties and GST evasion, Ooi and Tan were also sentenced by the State Courts to court fines of \$900,000 and \$450,000 on 26 August 2016 and 24 October 2016 respectively. As Ooi was unable to pay the fine, he served nine months' jail in default.

Under the Customs Act, any person who is guilty of dealing with dutiable goods with the intention to defraud the Government of any duty and GST will be liable on conviction to a fine of up to 20 times the amount of duty and GST evaded.

Members of the public with information on smuggling activities or evasion of customs duty or GST can call the Singapore Customs hotline on 1800-2330000 or email customs_intelligence@customs.gov.sg.

SINGAPOREAN WOMAN FINED \$5,500 FOR EVADING GST ON BRANDED GOODS SHE BOUGHT OVERSEAS FOR SALE HERE

It is the responsibility of all arriving travellers to make accurate and complete declaration of the dutiable and taxable items in their possession for duty and Goods and Services Tax (GST) payment.

A 25-year-old Singaporean woman, Joei Chen Si Hui, was sentenced by the State Courts on 18 July 2018 to a fine of \$5,500 for fraudulent evasion of GST.

Chen pleaded guilty to one charge of fraudulent evasion of GST on goods brought into Singapore.

Another charge of failure to keep documents and records on goods she had imported previously was taken into consideration in the sentencing.

On 12 January 2018, Chen arrived at the Changi Airport on a flight from Paris. She was stopped for checks as she was exiting via the Customs Green Channel. A total of 10 branded items which Chen had bought overseas, including wallets, a handbag, and a belt, were found in her luggage. Despite knowing that GST would be payable on the goods, which were worth over \$11,710, Chen did not declare them for GST payment. She was subsequently arrested.

Investigations revealed that Chen had bought the branded goods from France, and she had posted photos of some of the goods on her social media pages for sale. The total amount of GST evaded on the goods amounted to about \$819.

Under the Customs Act, any person found guilty of fraudulent evasion of GST will be liable to a fine up to 20 times the amount of tax evaded and/or be jailed for up to two years.



Chen was stopped for checks at the Changi Airport as she was exiting via the Customs Green Channel. Despite knowing that GST would be payable on the goods she had bought in France, which were worth over \$11,710, Chen did not declare them for GST payment.

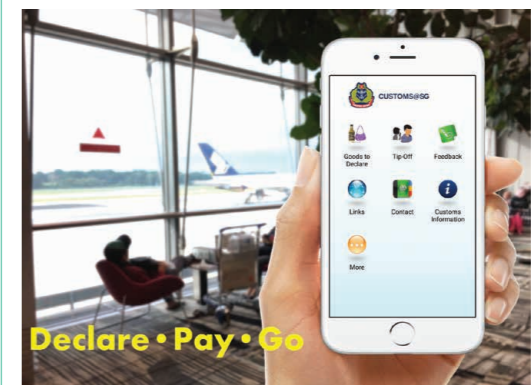
Back from a shopping trip too? Find out how you can declare and pay GST with ease and convenience.

Do you know? Travellers are entitled to Goods and Services Tax (GST) relief of up to S\$600 on their overseas purchases for their personal use, depending on the time they have been away from Singapore.

If you exceed your GST relief amount, use the Customs@SG mobile app to pay GST with ease and convenience!

Check out the steps here: <http://bit.ly/2CNxqcN> to Declare, Pay, Go!

Download the app today: bit.ly/customsapp



Declare • Pay • Go



EMBRACING TECHNOLOGY TO STREAMLINE PROCESSES

The changing global economy has expanded Thai Customs Department's focus to include trade facilitation, economic competitiveness, and social protection. Thai Customs Department Director-General, Mr Kulit Sombatsiri, tells inSYNC how the Department has made strides in these priorities in recent years.



Photo credit:
Thai Customs Department

Mr Kulit Sombatsiri, what are some of Thai Customs Department's key priorities in recent years?

Revenue collection has historically been our main role but the changing global economy has given us cause to reconsider this focus. Since then, our focus has expanded to trade facilitation, economic competitiveness, and social protection, in addition to revenue collection. We want goods to be delivered in the most efficient and cost-effective manner for our traders, while ensuring fairness and consistency in the collection of duties.

To achieve this, we have embarked on one of our most significant projects in recent years in the implementation of an effective electronics system. This involves establishing the Pre-arrival Processing System, e-Transshipment, and e-Tariff services. We have also recently created a mobile application called "HS Check" to assist importers and exporters in finding information such as relevant pictures on tariff classifications, tariff rates, and tariff appeal cases.

We are also working closely with the Thai Chamber of Commerce to review and adjust Customs procedures in order to promote Thailand as a transshipment hub. For example, as of now, all transit and transshipment goods at the Laem Chabang Sea Port qualifies for exemptions with regard to customs clearance.

We are also working to amend legislation to allow an electronic/paperless system to come into play, which will help eliminate redundant procedures. Apart from significantly reducing the costs of doing business, this electronic system will also increase transparency, accountability, and address the problem of fraud. The electronic system enables the sharing of big data with other relevant authorities, such as individual local provinces' enforcement authorities or customs houses to assist them in the detection of suspicious transactions at the provincial level.

Also, new X-ray technologies were recently introduced to the international airports throughout Thailand to increase competency in detecting contraband.

We have also just established the Customs Intelligence Centre (CIC) to provide an integrated database for "Big Data", whereby we collect information on business operators, customs brokers, Authorised Economic Operators, Customs Alliance members, risk data, service counters, passenger names, arrest data, and import-export statistics. The information collected will then form a customs strategic database for risk analysis. This data will in turn enable profiling efforts to separate honest operators from the dishonest ones.

Over time, we will be able to identify high-risk operators to be put under our "watch list". Shipments associated with these high-risk operators will be put through the "red line" for increased inspection, leaving honest operators with a good track record to go through the "green line" for expedited clearances. We expect that our CIC will enable Thai Customs to have better law enforcement co-ordination and operations across key customs risk areas.

In the next couple of years, the Thai government expects USD 50 billion to be invested in the provinces of Rayong, Chonburi, and Chachoengsao as part of the Eastern Economic Corridor (EEC) development project. Although the development of the EEC is currently in its early stages, major projects have already been approved by the government, such as the new phase of Laem Chabang port, Map Ta Phut port, the extension of U-tapao international airport, and a high speed rail route.

Thai Customs Department is thus expecting to face a large increase of shipments to be brought to these provinces. We will be working closely with the office of EEC to support and provide the EEC's operators and investors with appropriate customs facilitations.

Last but not least, as e-commerce grows, the increase in small consignments delivered via express carriers posts new challenges to the clearance procedures of express consignments. Currently, the submission of Pre-Arrival Express Manifests has, to a certain extent, simplified import procedures for inbound express consignments.

In response to the exponential growth of e-commerce in the near future, a new cross border e-commerce model and automated clearance of inbound express consignments will be introduced to address the large number of consignments carried by express operators.

Thai Customs and Singapore Customs have signed the Thailand-Singapore Mutual Recognition Arrangement (MRA). How would this MRA benefit Thai companies?

Customs administrations have continuously developed close collaboration and strengthened bilateral cooperation in various areas of mutual interests, including customs matters. The cooperation will be even further strengthened by this important milestone.

The Singapore-Thailand MRA recognises the compatibility of the supply chain security measures implemented by companies certified under Singapore Customs' Secure Trade Partnership

(STP) programme and companies accredited under Thailand's Authorised Economic Operator (AEO) programme, both based on the World Customs Organisation SAFE Framework of Standards to Secure and Facilitate Global Trade.


This MRA will set out the process of implementation, evaluation, monitoring, and maintaining MRAs between the two customs administrations. In addition, it will lay down practical arrangements enabling both administrations to provide benefits to business operators of both sides. Also, it will ultimately enhance global supply chain security and traders' compliance.

By promoting customs-to-customs cooperation and mutual recognition of AEOs, the two customs administrations could target high risk shipments more effectively and expedite customs procedures for low risk shipments, thus benefiting traders and significantly contributing to trade facilitation.

This is the first AEO-MRA signed between two ASEAN countries. What do you think is the significance of this MRA?

The MRA initiative between Thailand and Singapore was under the Singapore-Thailand Enhanced Economic Relations (STEER) programme. The MRA is set to deepen economic collaboration and facilitate bilateral trade growth between Singapore and Thailand.

The AEO-MRA between Thai Customs and Singapore Customs is the first AEO-MRA signed by ASEAN Member States (AMS). This will definitely stimulate awareness of mechanism for cooperation among AMS. It will also encourage the establishment of the AEO programmes by AMS and the exploration of MRAs among AMS.

The ASEAN AEO-MRA could potentially reduce regulatory burden on international trade and multiply the benefits by synergising and simplifying mutual recognition negotiations among AMS. 



"The AEO-MRA between Thai Customs and Singapore Customs is the first AEO-MRA signed by ASEAN Member States (AMS). This will definitely stimulate awareness of mechanism for cooperation among AMS. It will also encourage the establishment of the AEO programmes by AMS and the exploration of MRAs among AMS."

FACILITATING THE IMPORT OF GOODS FOR THE FORMULA ONE SINGAPORE GRAND PRIX



Many Formula One (F1) fans caught the heart-pumping action of the Singapore Grand Prix racing cars, but have you ever wondered how these cars were brought into Singapore? Singapore Customs officers have been facilitating this process since the race's inception in 2008.

2018 marks the 11th year that Singapore is hosting one of the largest international motorsports and entertainment extravaganzas – the Singapore Grand Prix.

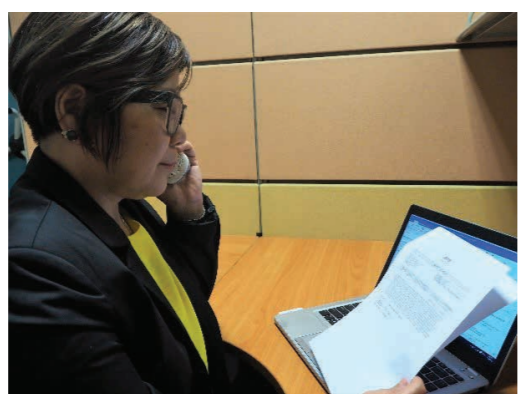
Putting together the Singapore Grand Prix requires tonnes of high-value equipment to be brought into Singapore – from racing cars to band instruments. Duties and Goods and Services Tax (GST) are usually payable for the importation of these goods into Singapore, which could add up to millions of dollars for the race organisers.

To facilitate the event organiser and their authorised freight forwarders, Singapore Customs allowed all Singapore Grand Prix goods to be temporarily

imported without the payment of duties and GST, with the condition that the same goods were exported after the event.

A team of Singapore Customs officers from the Procedures & Systems Branch (PSB) and Company Compliance Branch (CCmB) were put on the job.

Starting with a pre-event meeting in early August 2018, the PSB officers briefed the authorised freight forwarders on the requirements for the temporary importation of goods, and the operational and documentation procedures. This included the timeline for submitting the relevant documents for their permit



Assistant Head of PSB, Ms Belva Chia, and her team of officers were always ready to provide assistance to the freight forwarders on the temporary import permit applications for the Singapore Grand Prix goods.

Putting together the Singapore Grand Prix requires tonnes of high-value equipment to be brought into Singapore.



CCmB officers were at the Singapore Grand Prix race tracks to ensure that the goods imported are accurately declared.

applications and providing Singapore Customs with the freight arrival schedule of the goods.

The officers served as a direct point of contact for the Singapore Grand Prix organiser and freight forwarders to clarify queries on the temporary import process.

"We manned a 24-hour phone line about a week before the event, just in case there would be any unforeseen permit application for an urgent shipment of cargo for the Singapore Grand Prix," said Assistant Head of PSB, Ms Belva Chia.

"As the F1 races from country to country, my colleagues and I have to process the permit applications for the Singapore Grand Prix goods promptly once we have conducted the necessary documentation checks," said Ms Khalilah Mohamed Jalal, one of the PSB officers who worked on the facilitation initiative.

The sheer volume and varying nature of goods imported meant that the officers have to be familiar with the temporary import procedures involved for different goods and be meticulous in processing the permit applications to ensure that the goods indicated in the supporting documents match the goods declared in the permit applications.

"We look out for expendable items such as gasoline, engine oil, lubricants, paint, and aerosols, or any promotional items such as brochures and merchandise in the supporting documents as these items may be subject to control by other Competent Authorities and are subject to the payment of duties and GST when imported into Singapore," added Ms Khalilah.

When the goods finally arrived in Singapore, PSB and CCmB officers headed down to the tracks for an inspection. The inspection allowed the officers to confirm that the goods brought in were similar



to what was declared and ensured a smooth and speedy clearance of the goods.

"During the inspection of the Singapore Grand Prix goods, we look out for possible discrepancies in the goods from the approved customs permits, and illegal items such as contraband cigarettes," said Mr Chua Wee Keat, a CCmB officer who conducted the inspection of the goods. "This is to ensure that the goods imported comply with Singapore Customs' regulations. We also take this opportunity to raise companies' awareness of our requirements."

"The race is usually on a very tight schedule, 'speeding' from one country to another country. It is crucial that the race cars, engines and equipment are able to clear customs immediately for delivery to the Marina Bay Street Circuit for set-up," said Ms Cecilia Ang, Customer Services & Overseas Manager, Mega Air Pte Ltd.

"Singapore Customs' Temporary Import Scheme has helped expedite the customs documentation and clearance process. It has made it possible for us to meet the demanding delivery timeline requested by the organiser and F1 teams, creating a successful national event for Singapore year after year." 

Singapore Customs PSB officers with the staff of one of the authorised freight forwarders, Mega Air Pte Ltd.

TEMPORARY IMPORT/EXPORT SCHEME: BEST PRACTICES THAT TRADERS AND DECLARING AGENTS SHOULD KNOW

The Temporary Import/Export Scheme (TIS) is designed to allow traders to temporarily import goods for approved purposes up to a maximum of six months, with suspension of Goods and Services Tax (GST) and duty (where applicable), or temporarily export GST and/or duty-paid goods for approved purposes and re-import the same goods without GST and duty (where applicable). As a trader or declaring agent, you are accountable for goods imported under the TIS. You are encouraged to observe these dos and don'ts to improve your compliance with regulatory requirements.

Alternatives to the TIS

Temporary Importation/Exportation of Hand-carried Non-commercial Goods

Travellers who wish to hand-carry non-commercial items belonging to an organisation for activities such as concerts, church and school camps, into or out of Singapore for non-commercial purposes, may apply to temporarily import or export (and subsequently re-import) such items under GST relief, subject to Singapore Customs' approval.

ATA Carnet

A foreign entity such as a foreign exhibitor can use an ATA Carnet to temporarily import into Singapore goods (excluding intoxicating liquors and tobacco) for display or use at exhibitions, fairs, or other similar events. Permits are not required for goods imported using an ATA Carnet. For controlled goods, approval should be sought from the relevant Competent Authority for the temporary importation of these goods.



A major event that Singapore Customs facilitates under the Temporary Import/Export Scheme is the Formula 1 2018 Singapore Airlines Singapore Grand Prix.

- DO** Check if goods are controlled by any Competent Authority and seek their approval before the temporary importation of goods.
- DO** Ensure you lodge sufficient banker's guarantee (BG) that remains valid to cover for the total temporary import period declared.
- DO** Ensure goods brought in under the TIS are re-exported no later than the Temporary Import End-Date indicated on the approved Singapore Customs Inward permit.
- DO** Ensure goods brought in under ATA Carnet are re-exported no later than the final date allowed for re-exportation.
- DO** Ensure there is proper endorsement on the front page and the counterfoils of the ATA Carnet.
- DO** Apply for customs supervision of stuffing of the container or for inspection before exporting goods that were imported earlier under ATA Carnet or TIS (refer to permit conditions).
- DO NOT** Remove the Customs seal affixed to the container containing goods imported under the TIS without prior approval from Singapore Customs. You are required to apply for customs supervision of unstuffing of such sealed containers.
- DO NOT** Sell goods brought in under an ATA Carnet beyond the final date allowed for re-exportation without paying the GST to Singapore Customs.

CUSTOMS ACT REVIEWED TO SUPPORT POLICY CHANGES, IMPROVE EFFICIENCY, CLARIFY POLICIES

The Ministry of Finance and Singapore Customs regularly review the Customs Act to ensure that the Act remains up to date and in line with policy intent. The most recent review, the Customs (Amendment) Bill 2018 was passed on 9 July 2018.

The three key sets of amendments to the Act are to support policy changes on fuel taxes, improve Singapore Customs' operational efficiency, and to provide legal clarity on current policies.

Support policy changes on fuel taxes

Diesel taxes were restructured in Budget 2017, with the introduction of a volume-based duty on diesel.

With this introduction of duty on diesel, the definition of "motor fuel" in the Act will include diesel and any fuel that may be used to power a means of transport. With the expanded definition, the rule that Singapore-registered vehicles are required to have a minimum amount of motor fuel (three quarters of the tank) when leaving Singapore at land checkpoints will also apply to diesel-powered vehicles. Once the amendments to the Customs Act come into effect, Singapore Customs will provide sufficient notice to motorists and transport companies on the effective implementation date so that they can make the necessary adjustments.

Improve Singapore Customs' operational efficiency

To improve operational efficiency, the time limit for the recovery of short-levied and erroneously-refunded duties, taxes, or other charges will be extended from one to five years, and the time limit for the recovery of duties due to fraud and wilful default will be removed.

The time limit for submission of claims for refund of duties, taxes, or other charges overpaid or erroneously collected will also be extended from one to five years. This gives traders more time to discover any errors in payment to Singapore Customs.

The amendment will also allow the Director-General of Customs to delegate powers granted



to him by the Act, without needing to seek the approval of the Minister for Finance. These powers tend to be operational in nature, and the amendment will streamline the administrative processes for such delegation.

The definition of "motor fuel" in the Customs Act will include diesel and any fuel that may be used to power a means of transport. (Photo: stock image)

Provide legal clarity on current policies

There are two key changes that will provide legal clarity on current policies pertaining to collection and re-imposition of duties.

The first clarification will be that there will be collection of customs or excise duties and import GST on goods used or consumed in a Free Trade Zone (FTZ).

The second clarification is that Singapore Customs will be given the flexibility to re-impose duties on goods which cease to be duty-exempt, based on the value at the time of importation or at the time the exemptions cease. For example, embassies are entitled to duty exemption when they import motor vehicles for official use. If the vehicle is subsequently sold to a person who is not eligible for the exemption, duties will need to be levied and paid on the vehicle.

VISIT BY DELEGATION FROM VIETNAM CUSTOMS

Singapore Customs' Head of Trade and Tariffs Services, Ms Chua Yock Chin (top photo, centre), hosted a visit by a delegation from the Vietnam Customs on 14 August 2018.

The delegation, led by Mr Nguyen Nhat Kha, Deputy Director, Customs Control and Supervision Department, Vietnam Customs, visited Singapore Customs to learn more about Singapore's Preferential Certificate of Origin application and issuance procedures. Both sides also exchanged views on how to streamline origin verification procedures. 



AMENDMENTS TO ACTS ON INTELLECTUAL PROPERTY BORDER ENFORCEMENT

Singapore would be adding new border enforcement measures to deal with goods infringing various Intellectual Property (IP) rights, following the conclusion of the European Union-Singapore Free Trade Agreement (EUSFTA) in 2014.

The Second Reading Speech on the IP (Border Enforcement) Bill was delivered by Senior Minister of State for Law Edwin Tong, on 9 July 2018.

New EUSFTA-related border enforcement measures

Currently, right holder initiated actions under the Copyright Act and Trade Marks Act are limited to only suspected infringing goods which are to be imported into Singapore. No such equivalent power is found in the Registered Designs Act currently. The border enforcement measures for geographical indications have been introduced in the new Geographical Indications Act, that was passed in April 2014, but not brought into force yet.

The Bill will allow the seizure of suspected infringing goods that are to be exported under the Copyright Act and Trade Marks Act, on IP right holders' request. It will also allow the seizure of suspected infringing goods that are imported or to be exported under the Registered Designs Act, on IP right holders' request.

Action	Scope of IPR			
	Copyright Act	Trade Marks Act	Geographical Indications Act	Registered Designs Act
Ex officio for imports	Existing	Existing	Passed	-
Ex officio for exports	Existing	Existing	Passed	-
IPR holder for imports	Existing	Existing	Passed	New
IPR holder for exports	New	New	Passed	New

New powers for Singapore Customs to obtain and provide information

Singapore Customs would be able to obtain and provide right holders with the names and contact details of persons connected with the import or export of the seized goods necessary for instituting IPR infringement procedures. This is intended to complement Singapore Customs' border enforcement duty, and facilitate right holders in instituting IP infringement proceedings.

To guard against right holders "fishing" for information, the information sought will only be provided after Singapore Customs has seized the infringing goods, and the IP right holders have provided a security deposit and documents evidencing their IP rights.

Standardising and clarifying terms and provisions

The third feature of the Bill involves standardising and clarifying the terms and provisions relating to border enforcement across the various IP Acts. These changes will streamline Singapore Customs' border enforcement operations and procedures.

These amendments will ensure Singapore's obligations under the EUSFTA are implemented, and also cement and enhance Singapore's reputation as a jurisdiction that respects IP.

Sufficient notice will be provided before the commencement of the relevant provisions. 

TRAINING CALENDAR

Please note that dates are subject to change. For full programme and registration details, please refer to www.customsacademy.gov.sg

SC100 BASICS OF EVERY DECLARANT

This course provides trade declarants with an overview of customs procedures pertaining to the import and export of goods, the basic requirements for preparing TradeNet declarations, classification of goods, and the rules of origin:

- SC101 Customs Procedures (2 days)
- SC102 Classification and the Harmonised System (half-day)
- SC103 Rules of Origin / Free Trade Agreements (half-day)

Participants may register for individual modules.

14-16 NOV
2018

SC111 HANDS-ON TRADENET DECLARATION

This one-day workshop provides new declarants who have just entered the industry with basic information on TradeNet, and its various message and declaration types.

The guided practical session uses simulated scenarios to help new declarants prepare and submit a declaration using the Government Frontend Solution.

22 NOV
2018

SC401 CUSTOMS COMPETENCY TEST FOR DECLARANTS

This module is designed to test an individual's knowledge of the customs procedures and documentation requirements. Upon passing this test, the individual can then apply for registration with Singapore Customs as a declarant to submit TradeNet permit declarations.

This is an open-book test comprising 50 multiple-choice questions. The topics tested include: customs procedures, TradeNet declarations, valuation, classification, rules of origin, and specialised procedures. The one-hour test can be taken during the morning or afternoon session.

Individuals who wish to sit for the test are advised to familiarise themselves with the above-listed subject areas. They can do so through courses or e-learning at Singapore Customs Academy, the Customs Virtual Academy, and by visiting the Customs website.

02 NOV
2018
12 NOV
2018

(AM AND PM
SESSIONS
AVAILABLE)

OUTREACH PROGRAMME FOR NEWLY-REGISTERED MANUFACTURERS

This bimonthly programme is designed to equip newly-registered manufacturers with a better understanding of the rules of origin under Singapore's Free Trade Agreements, the application procedure for certificates of origin, and the compliance requirements.

For enquiries, please email customs_roo@customs.gov.sg

Sign up for your NTP Account using CorpPass today!

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Step 2: Create your NTP Account with CorpPass

Login with your CorpPass details and create your company account on NTP.

Step 3: Delegate Roles to your Team

Nominate a Business Administrator to manage and delegate roles for day-to-day activities on NTP.

**NTP charges will only commence in
January 2019**

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