



## 03 Emerging Trend of Online Retailers Attempting to Evade GST

### HIGHLIGHTS

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3 Million Packets  
of Contraband  
Cigarettes Seized

06

Protect Your Business  
Against Money Laundering  
and Terrorism Financing

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Ambassadors  
of Coordinated  
Border Management

## Building Partnerships through Coordinated Border Management

The World Customs Organisation has designated 2015 as the Year of Coordinated Border Management. Customs administrations are encouraged to actively promote partnerships they have built to improve and expedite border processing.

This theme was launched on International Customs Day, when we also recognised five Singapore Customs officers for their contributions in enhancing border management practices. Read more about their work on pages 10 and 11.

In this issue, we also highlight the 2014 Singapore Customs enforcement results. Adopting a Whole-of-Government approach and working closely with partner agencies, Singapore Customs continues to disrupt the supply of contraband cigarettes and keep the situation in check.

An emerging trend of online retailers attempting to evade Goods and Services Tax has also been observed. Read about two such cases on page 03.

Not forgetting the smaller details, improvements have been made at our checkpoints to make travellers' experiences better.

Cashless transactions system for duty and tax payments has been enhanced (see page 09 for more), and e-Translation Booklets have been given a facelift to help our officers communicate better with non-English speaking travellers (details on page 12).

Neo Wen Tong  
Editor

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**ANNUAL ENFORCEMENT RESULTS 2014**

# 3 Million Packets of Contraband Cigarettes Seized

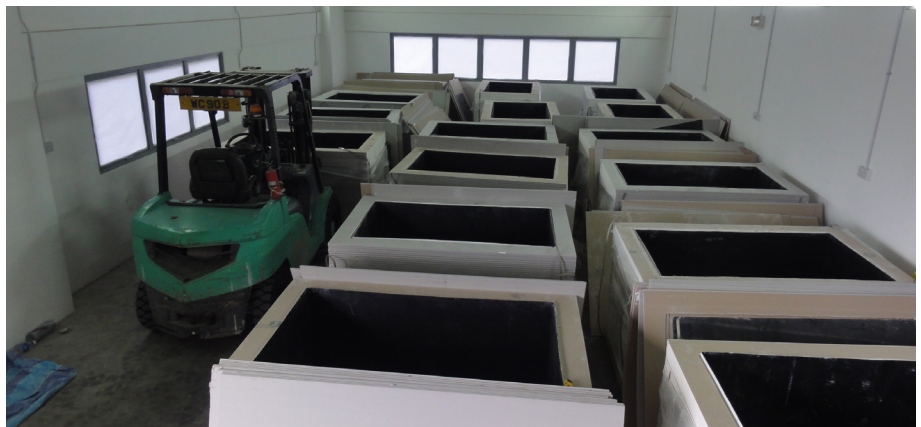
Singapore Customs seized 3 million packets of contraband cigarettes in 2014. This is a 3.4 per cent increase over the quantity seized in 2013 (see Diagram 1).

Three contraband cigarette syndicates were disrupted in 2014. More than 57,000 packets of contraband cigarettes were seized from these operations.

Adopting a Whole-of-Government approach, Singapore Customs worked closely with other law enforcement agencies to disrupt the supply of contraband cigarettes. For example, a joint operation with the Immigration & Checkpoints Authority on 11 January 2014 resulted in the uncovering of 149,990 packets of contraband cigarettes concealed in specially constructed hollow spaces beneath stacks of board partitions. This was the largest seizure of contraband cigarettes in 2014.

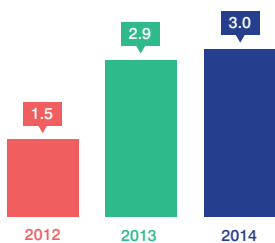
*Continued* ►

**Adopting a Whole-of-Government approach, Singapore Customs worked closely with other law enforcement agencies to disrupt the supply of contraband cigarettes.**



**Diagram 1:**  
Quantity of Contraband Cigarettes Seized (2012 to 2014)

Quantity of Contraband Cigarettes Seized (million packets)



*Packets of contraband cigarettes concealed in specially constructed hollow spaces beneath the stacks of board partitions.*



## ANNUAL ENFORCEMENT RESULTS 2014

### 23,862 CIGARETTE OFFENDERS CAUGHT IN 2014

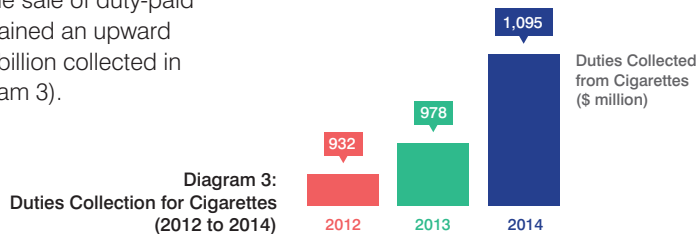
In 2014, 23,862 offenders were caught for cigarette-related offences, and among them, 5,893 contraband cigarette buyers were caught inland for smoking/possessing contraband cigarettes (see Table 2). While there was a drop in the number of offenders caught compared to 2013, the figures remained high, suggesting that the demand for contraband cigarettes remains strong.

Table 2: Number of Contraband Cigarette Offenders (2012 to 2014)

	2012	2013	2014
Number of Contraband Cigarette Offenders Prosecuted	776	746	757
Number of Contraband Cigarette Offenders Compounded	27,726	26,295	23,105
Total Number of Contraband Cigarette Offenders	28,502	27,041	23,862

### REVENUE FROM DUTY-PAID CIGARETTES CONTINUES TO RISE

Revenue from the sale of duty-paid cigarettes maintained an upward trend, with \$1.1 billion collected in 2014 (see Diagram 3).



### WORKING CLOSELY WITH THE COMMUNITY TO STAMP OUT CONTRABAND CIGARETTES

Singapore Customs continued its public education and engagement effort through various anti-contraband cigarette outreach programmes. In 2014, more than 250 anti-contraband cigarette talks and road shows were held at schools, foreign worker dormitories and in the heartlands, to raise public awareness on contraband cigarette activities.

Through these outreach programmes, members of the public are informed about the consequences of being involved in contraband cigarette activities and their role in keeping the community free of such illegal activities.

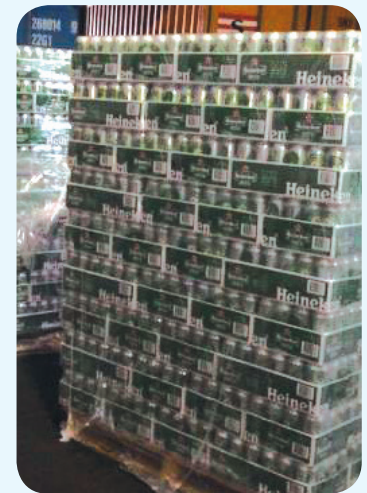


Singapore Customs officers conducted talks and road shows at schools, foreign worker dormitories and the heartlands.

### LIQUOR OFFENCES

The total number of liquor offenders increased by 2.9 per cent to 1,305 offenders in 2014 from 1,268 offenders in 2013. The majority of these cases were minor offences committed by travellers coming through Singapore's checkpoints.

In August 2014, Singapore Customs disrupted a liquor syndicate that attempted to smuggle a consignment of beer into Singapore. Some 64,800 cans of duty-unpaid beer were seized. Two Chinese nationals were arrested and investigations are ongoing. [i](#)



Consignment of duty-unpaid beer seized.

## ANNUAL ENFORCEMENT RESULTS 2014

# Emerging Trend of Online Retailers Attempting to Evade GST

Singapore Customs has observed an emerging trend of online retailers attempting to evade or under-declare the Goods and Services Tax (GST) on the importation of their goods.



Handbags and wallets of several brands were seized from Lee's apartment.

In 2014, nine such offenders were prosecuted. The offenders have been sentenced to fines ranging from \$4,500 to \$133,000.

These offenders had attempted to evade the payment of GST by submitting fake invoices or under-declaring the value of their goods stated in their declarations to Singapore Customs. However, their misdeeds were uncovered as Singapore Customs has been keeping a close watch on such illegal practices.

In one case, managers of an online store selling robotic vacuum cleaners, Tan Jun Rong Jerry, 31, and Ho Chee Soon, 32, were caught for submitting fake invoices with their import permits declaration to Singapore Customs. Investigations revealed that between May 2011 and June 2014, the two Singaporeans had imported 5,773 units of vacuum cleaners on 115 occasions.

The under-declaration of the import values resulted in a shortfall of over \$163,000 in GST payment. Tan and Ho were sentenced to a fine of \$115,000 each by the State Courts on 24 October 2014.

In another case, an online retailer of luxury handbags and accessories, Lee Bee Yee, 43, was prosecuted for failing to declare and pay GST on the 195 handbags and wallets she had purchased overseas. Lee had hand-carried the bags and wallets into Singapore on four occasions. She had also under-declared the values of another 201 handbags and wallets imported via parcel post on 11 occasions.

The total GST evaded exceeded \$12,000. Lee was sentenced by the State Courts to a fine of \$23,000 on 6 November 2014. [i](#)

### SINGAPORE CUSTOMS ADVISORY

Under the Customs Act, it is the responsibility of importers to ensure the accuracy and completeness of the values and other related costs declared to Singapore Customs.

Under-declaration of the values is a serious offence as it will result in under-payment of duty and import GST payable. All cases of revenue evasion and violations

of Customs regulations are investigated, and action will be taken against errant importers or any person involved in abetting the fraudulent evasion of duty and GST.

Any person who is guilty of fraudulent evasion of duties or GST will be liable on conviction to a fine of up to 20 times the amount of duty and GST evaded, or imprisonment, or both. In addition to the

penalties meted out by the court, offenders are also required to make good the duty and GST under-paid.

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](mailto:customs_intelligence@customs.gov.sg).

**ANNUAL ENFORCEMENT RESULTS 2014**

# More Vehicles Involved in Cross-Border Smuggling of Contraband Cigarettes Seized

Singapore Customs seized a total of 243 vehicles that were involved in the smuggling of contraband cigarettes at the Woodlands and Tuas checkpoints in 2014. This is the largest number of vehicles seized since 2009.

A total of 1.1 million packets of contraband cigarettes, valued at over \$11 million, were recovered from these vehicles. They were concealed in various modified compartments of the vehicles such as the floorboards, rooftop compartments and fuel tanks.

In one of these cases, a Malaysian man, Koh Kah Wei, 21, was caught for attempting to smuggle 1,048 packets of duty-unpaid cigarettes in his vehicle at the Tuas Checkpoint. Koi hid the cigarettes in the modified Compressed Natural Gas (CNG) and fuel tanks of the car.

The duty and Goods and Services Tax (GST) evaded amounted to more than \$8,900. Investigations revealed that Koi would be paid RM500 if he succeeded in smuggling the cigarettes into Singapore. Koi was sentenced to three months' jail on 18 June 2014 by the State Courts. The car was also forfeited. In another case,



*Duty-unpaid cigarettes hidden in a modified rooftop compartment of the bus driven by Mohan.*



a Malaysian, Jayamohan Mohan, 29, was sentenced by the State Courts on 5 June 2014 to 18 months' jail for attempting to smuggle 11,900 packets of contraband cigarettes into Singapore via the Woodlands Checkpoint. The cigarettes were hidden in a modified roof-top compartment of the bus he was driving. The bus has been forfeited by the Court on 10 March 2015.

"We would like to advise those who may be tempted to smuggle contraband cigarettes not to do it as it is not worth it," said Mr David Foo, Head of Special Investigation Branch. "All offenders will be dealt with severely. Vehicles used in the cross-border smuggling of contraband cigarettes are also liable to be forfeited by the court."

"Singapore Customs will work closely with the Immigration & Checkpoints Authority, and continue to monitor the cross-border contraband cigarette smuggling situation," said Mr Foo. [i](#)

#### Number of Vehicles Seized for Cross-Border Smuggling of Contraband Cigarettes (2012 to 2014)

Year	Number of Vehicles Seized for Cross-Border Smuggling of Contraband Cigarettes
2012	123
2013	147
2014	243



Contraband cigarettes hidden in the modified floorboard of a car.



Packets of duty-unpaid cigarettes uncovered from a modified CNG tank of the car driven by Koi.

# Protect Your Business Against Money Laundering and Terrorism Financing

Suspicious transactions can have possible links to money laundering or terrorism financing activities. Find out why you should report suspicious activity and how you can protect your business from these illicit transactions.

**W**hile screening your prospective client one day, you found out that he is featured in a news report on possible involvement in criminal activities and that law enforcement authorities are conducting an investigation on him. What should you do? Or when your client appears hesitant or declines to put his name on any document that would connect him with the goods he intends to store in your warehouse, should you keep quiet about it and continue the business transaction?

Both scenarios above are among the common indicators of suspicious transactions with possible links to money laundering or terrorism financing activities. You should consider lodging a Suspicious Transaction Report (STR) in writing, addressed to Head, Suspicious Transaction Reporting Office (STRO) of the Commercial Affairs Department (CAD), or via email to [STRO@spf.gov.sg](mailto:STRO@spf.gov.sg).

## **WHY SHOULD I DISCLOSE MY SUSPICION TO THE SUSPICIOUS TRANSACTION REPORTING OFFICE?**

Under Singapore's laws, all persons are legally obliged to lodge an STR if they know or have reason to suspect, in the course of his business or employment, that any transaction or the related property is connected to drug dealing or criminal conduct. All persons are also required to make a police report if they have information or possess any property pertaining to terrorism financing or terrorist activities. Any person, including traders and declaring agents, who contravenes these legal provisions, shall be guilty of a criminal offence.

## **WHAT SHOULD I DO TO PROTECT MY BUSINESS FROM BEING INADVERTENTLY USED AS A CONDUIT FOR MONEY LAUNDERING AND TERRORISM FINANCING?**

You should adopt robust internal procedures to protect the integrity of your business. Some suggested preventive measures that you are strongly encouraged to consider are:

- **Know-Your-Customer check**  
Screen both existing and prospective customers against customer screening databases and publicly available lists of individuals and entities known or suspected to be related to a terrorist or a terrorist organisation and its financing.
- **Carry out on-going due diligence**  
Monitor, on an ongoing basis, your business relations with clients.

**More examples of common indicators of suspicious transactions can be found in Circular No. 15/2014 on [www.customs.gov.sg](http://www.customs.gov.sg), which Singapore Customs issued in collaboration with the CAD.**



## FAQs: Understanding Suspicious Transaction Reporting

### WHO CAN LODGE A SUSPICIOUS TRANSACTION REPORT (STR)?



Anyone can lodge an STR if:

He/she has reason to suspect, in the course of his business or employment, that any property is connected to criminal activity.

He/she has possession, custody or control of property or information about any transaction (or proposed transaction) relating to any property belonging to terrorism or terrorist entity.

### WHAT HAPPENS TO STRS AFTER THEY ARE FILED? WHAT ARE THE POSSIBLE OUTCOMES FOR STRS FILED?



After an STR is lodged with the STRO, it will be analysed to ascertain the usefulness of the information in terms of detection of criminal activity, money laundering and terrorism financing. STRO will update the lodger on whether further action would be taken.

There are 3 possible outcomes:

1. STRO has completed its analysis of the STR and there is currently insufficient basis to take further action on the matter. Nevertheless, the intelligence developed from the STR has been collated for future reference.
2. STRO has completed its analysis of the STR. The intelligence developed will be/ has been disseminated to the relevant investigative agencies for possible action. No further action is required of the STR filer unless notified otherwise.
3. The information from the STR assisted in an investigation which resulted in a successful prosecution. The STR filer will be notified of the result.

No further action is required of the STR filer unless notified otherwise.

### CAN I BE SUED FOR FILING AN STR AGAINST A PERSON, AND SUBSEQUENTLY CAD'S INVESTIGATIONS REVEAL THAT NO CRIMES WERE COMMITTED?



Section 39(6) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (CDSA) stipulates that disclosures that are made in good faith will not be treated as a breach of any restriction upon the

disclosure imposed by law, contract or rules of professional conduct, and the maker shall not be liable for any loss arising out of the disclosure, or any act or omission in consequence of the disclosure.

### I HAVE LIMITED MANPOWER IN MY DEPARTMENT. DO I NEED TO ACTIVELY LOOK OUT FOR SUSPICIOUS TRANSACTIONS?



You are not expected to actively look out for suspicious transactions. However, you should not turn a blind eye when you are suspicious of a transaction or a

customer, i.e. have the impression that someone or something is involved in illegal or dishonest activity. Report your suspicion as soon as practicable. **i**

# Sharing Expertise on IPR Border Enforcement

A Singapore Customs representative was a panellist at the Asia-Pacific Economic Cooperation (APEC) Workshop on Intellectual Property Rights (IPR) Border Enforcement, sharing expertise on a whole-of-government approach and cooperation with rights holders.

**M**ore than 42 IPR experts, including a Singapore Customs representative, from 21 APEC member economies took part in a three-day APEC Workshop on IPR Border Enforcement last November.

In addition to government officials, 11 representatives of IPR rights holders participated in the Workshop to enhance government-business communication and cooperation on IPR enforcement.

Singapore Customs' Deputy Head of Operations Management Ng Chee Siong was a panellist for the session on Cooperation with Right Holders. He shared Singapore's whole-of-government approach towards the creation, protection and enforcement of IPR. The approach involves the Singapore Police Force, the Ministry of Law and the Intellectual Property Office of Singapore, Singapore Customs and the Immigration & Checkpoints Authority.

Singapore Customs also encouraged closer collaboration with right holders in achieving effective IPR enforcement.

Held from 11 to 13 November 2014 in Hong Kong, China, the workshop provided APEC member economies with the opportunity to share experiences and best practices on

IPR Border Enforcement, Investigation Techniques and Capabilities, Cooperation with Rights Holders, and Public Awareness.

Workshop participants visited the Electronic Crime Investigation Centre and Computer Forensic Laboratory of Hong Kong Customs, where advanced technology on cyber investigation and evidence collection were introduced.

They also visited the Intellectual Property Enforcement Research Centre and the Exhibition Gallery to have a better understanding of the development of IPR enforcement in Hong Kong, China and the history of the Hong Kong Customs. [i](#)



*Singapore Customs' Deputy Head of Operations Management Ng Chee Siong was a panellist for the session on Cooperation with Right Holders.*


# Enhanced Cashless Transactions at Checkpoints

A system upgrade now enables contactless cash cards and NETS cards to be used, upping cashless payment methods from three to five.

Travellers now have two more cashless options when making tax and duty payments at the Customs Tax Payment Offices located at all checkpoints.

The upgraded payment system, which started on 8 February 2015, now accepts NETS Flashpay and Autopass cards, in addition to cash cards, NETS cards and credit cards. The Autopass card is a vehicle-specific, customised stored-value card issued to foreign-registered vehicles by the Land Transport Authority.

Having contactless payment options allow travellers to make payments by simply tapping their cards on the NETS terminal, without handing the cards to the officers handling the transaction. This helps to reduce the possibility of travellers forgetting to take back their cards after payment.

Singapore Customs officers are also able to process payments quicker, allowing expedited clearance for travellers. 



The upgraded payment system now accepts NETS Flashpay and Autopass cards, in addition to cash cards, NETS cards and credit cards.



# Ambassadors of Coordinated Border Management

Five Singapore Customs officers were awarded World Customs Organisation (WCO) Certificates of Merit for their contributions in enhancing border management practices.



**We are signalling the international customs community's aspiration to further enhance its collaboration, cooperation and working relationships with its many partners.**

– WCO Secretary-General Kunio Mikuriya

Every year on International Customs Day (ICD), World Customs Organisation Certificates of Merit are presented to Customs officers who have contributed significantly in a particular area of Customs work.

The theme for ICD 2015 is 'Coordinated Border Management'. In line with the theme, WCO shared a message with customs administrations worldwide, in which WCO Secretary-General Kunio Mikuriya said: "We are signalling the international customs community's aspiration to further enhance its collaboration, cooperation and working relationships with its many partners."

In Singapore Customs, five officers were recognised for their outstanding efforts in enhancing border management practices between the agency and various other stakeholders.

They are: Air Checkpoints Officer Caron Ng Ai Huay; Intelligence Officer Tan Kay Hwa; Deputy Head of Risk Assessment Victor Chia; Deputy Head of Land Checkpoints & Operations Lau See Yong; and Deputy Head of Operations Management Ng Chee Siong.

Director-General Ho Chee Pong presented the Certificates to them during the ICD & Staff Appreciation Celebration on 27 January 2015.

Three of the recipients share their experiences on coordinated border management in their areas of work.

## New STP Companies on Board

Three companies joined the Secure Trade Partnership (STP) scheme in the last quarter of 2014. STP is a voluntary certification programme that encourages companies to adopt robust security measures and contribute to improving the security of the global supply chain.

### STP-Plus Status

#### deugro (Singapore) Pte Ltd

The deugro Group is a highly specialised forwarder in the capital project and heavy lift field, with a proven track record in turnkey logistics solutions and large-scale projects. Founded in 1924 in Frankfurt, Germany, deugro is a third-generation family-owned enterprise with 70 company-owned offices in over 35 countries.

"The STP-Plus certification for our Singapore office has provided us opportunities to further strengthen the quality, health, safety, environment, and security

(QHSES) culture within our company. Working closely with Singapore Customs for the certification has been exceptionally beneficial and has expanded our knowledge in security compliance for the global supply chain. The certification contributed valuable insights in improving our existing systems and has enabled us to provide better and faster responses to the dynamic needs of the logistics industry," said Ms Prudence Lubo, Corporate QHSES Manager.



### Caron Ng Ai Huay

Air Checkpoints Officer

As the Deputy Officer Commanding of Changi Airport Terminal 3 Teams A and B, Mdm Ng attends monthly Airport Facilitation Committee meetings to enhance cooperation and engagement with other airport agencies such as the Immigration & Checkpoints Authority, Changi Airport Group and various airlines.

“Singapore Customs is the lead agency for trade facilitation and revenue enforcement matters. At the checkpoints, we have to strike a balance between enforcement matters and facilitating trade and tourism. In addition, we have a role to play in educating the public on Customs’ regulations,” she said.

Mdm Ng also works closely with the Singapore Customs Academy to host visitors from other customs administrations to share experiences on airport operations. These exchanges are useful in facilitating growth of the Singapore Customs community as a whole.



### Victor Chia

Deputy Head of Risk Assessment

Mr Chia works closely with various government agencies to ensure that legitimate trade flow is not hampered by measures to combat smuggling and revenue evasion.

“As border management becomes an increasingly complex and challenging process involving multiple agencies, it is imperative that we adopt an inclusive and consultative approach, a win-win mentality and a whole-of-government spirit when interacting with our stakeholders,” he said.

On building a good working relationship with stakeholders, Mr Chia said that trust and rapport can be built by being forthcoming and open while communicating. “We should make it a point to consult them whenever the need arises and proactively seek out opportunities to collaborate.”



### Ng Chee Siong

Deputy Head of Operations Management

Leading a team of officers that enforces against Intellectual Property Rights (IPR) infringing goods at the borders, Mr Ng works closely with other enforcement agencies and rights holders to come up with innovative and streamlined processes to target and interdict containers containing IPR infringing goods.

He believes that all parties have a vital role to play in the enforcement of IPR at the borders, and a coordinated approach is crucial in enhancing the fluidity and effectiveness of enforcement procedures. “The close collaboration and strong team spirit between our own officers and counterparts from the other law enforcement agencies exemplify the spirit of this award,” Mr Ng said.

These collaborations have resulted in many successful IPR infringement cases being interdicted by Singapore Customs, and ensure the robustness of Singapore’s IPR enforcement regime. [i](#)

## STP Status

### Morrison Express Logistics Pte Ltd

Morrison Express is an international logistics company with a core business in freight forwarding. The company’s network spans three main continents – Asia, Europe and North America – with more than 80 offices worldwide.

“Morrison Express Logistics Pte Ltd takes a serious and concerted approach towards security and trade compliance, especially since our niche market is in the electronics and semi-conductor industries. It can be disastrous if the products that we handle fall into the

wrong hands. Therefore, STP attainment and maintenance is definitely a step forward for us and our customers for total security,” said Mr Bob Chng, Senior Operations Manager.

### Mitsui Elastomers Singapore Pte Ltd

Mitsui Elastomers Singapore Pte Ltd is part of the Mitsui Chemicals Group, which is among the top chemical manufacturers in the world. The company manufactures and exports elastomer resins worldwide.

“As a responsible manufacturer and exporter, we are always committed to building a reliable and secure supply chain. Through this programme, we have a chance to re-evaluate our entire supply chain and further enhance it to meet international standards, giving our customers more assurance in our products,” said Ms Alicia Tee, Assistant Logistics Manager

# eTranslation Booklets for Improved Communication

Singapore Customs officers now have an enhanced tool to better communicate with travellers who only understand Vietnamese, Thai, Bengali or Persian.

In order to better serve travellers, a project team made up of Singapore Customs' land checkpoint officers worked to improve a set of translation booklets used to communicate Customs regulations to specific groups of travellers who do not understand English.

After some six months of designing, sourcing and testing, the team enhanced the hardcopy translation booklets and produced a set of four eTranslation Booklets, which came in the form of interactive presentation slides with simultaneous voice overs in Vietnamese, Thai, Bengali and Persian.

The new eTranslation Booklets enable officers to serve semi-literate travellers who cannot read the hardcopy translation booklets but are able to understand their native language in speech. Travellers using the eTranslation Booklets can read or listen to a set of questions in their native language, and communicate to officers by indicating their responses on the screen.

With the help of the translation tool, Singapore Customs officers at the checkpoints are able to provide better customer service to travellers from Vietnam, Thailand, Bangladesh, Iran and the United Arab Emirates. [i](#)



**Tobacco (ยาสูบ)**

6) You are required to declare the tobacco products at the Red Channel and pay the taxes at Customs office. You can only proceed to the Green Channel if you have nothing to declare.

6) หากท่านมีผลิตภัณฑ์ยาสูบที่ต้องสำแดงให้เดินไปที่ช่องสีแดงและทำการชำระภาษีที่สำนักงานศุลกากร หากท่านไม่มีสิ่งของใดๆ ที่ต้องสำแดง ท่านสามารถออกมาที่ช่องสีเขียวได้เท่านั้น

CUSTOMS Nothing To Declare

CUSTOMS Goods To Declare

Travellers using the eTranslation Booklets can read or listen to a set of questions in their native language, and communicate to officers by indicating their responses on the screen.



# TRAINING CALENDAR

Please note that dates are subject to change. For full programme and registration details, please refer to [www.customsacademy.gov.sg](http://www.customsacademy.gov.sg)

PROGRAMME	
<p><b>SC100 BASICS OF EVERY DECLARANT</b></p> <p>This three-day 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.</p> <p>The course comprises three modules:</p> <ul style="list-style-type: none"> <li>• SC101 Customs Procedures (2 days)</li> <li>• SC102 Classification and the Harmonised System (half-day)</li> <li>• SC103 Rules of Origin / Free Trade Agreements (half-day)</li> </ul> <p>Participants may register for individual modules.</p>	<p>11 - 13 May 2015 08 - 10 June 2015</p>
<p><b>SC200 STRATEGIC GOODS CONTROL PROGRAMME</b></p> <p>This one-day seminar provides an overview of Singapore's strategic goods control system and its regulations, registration procedures and permit requirements for strategic goods transactions, as well as the essentials of an internal (export control) compliance programme.</p> <p>The seminar comprises two modules:</p> <ul style="list-style-type: none"> <li>• SC201 Basics of Strategic Goods Control (half-day)</li> <li>• SC202 Essentials of Internal (Export Control) Compliance Programme (half-day)</li> </ul> <p>Participants may register for individual modules.</p>	<p>11 June 2015</p>
<p><b>SC400 CUSTOMS COMPETENCY TEST FOR DECLARANTS</b></p> <p>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 SC as a declarant to submit TradeNet permit declarations.</p> <p>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 AM or PM session. Individuals who wish to sit for the test are advised to familiarise themselves with above-listed subject areas. They can do so through courses or eLearning at Singapore Customs Academy, the Customs Virtual Academy and by visiting the Customs website.</p>	<p>14 May 2015 29 May 2015</p> <p>AM and PM sessions available</p>
<p><b>OUTREACH PROGRAMME FOR NEWLY-REGISTERED TRADERS</b></p> <p>This quarterly programme is designed to equip new traders with a better understanding of customs documentation procedures, as well as the various customs schemes and services available.</p> <p>For enquiries, please email <a href="mailto:customs_documentation@customs.gov.sg">customs_documentation@customs.gov.sg</a></p>	
<p><b>OUTREACH PROGRAMME FOR NEWLY-REGISTERED MANUFACTURERS</b></p> <p>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 procedures for certificates of origin, and the compliance requirements.</p> <p>For enquiries, please email <a href="mailto:customs_roo@customs.gov.sg">customs_roo@customs.gov.sg</a></p>	
<p><b>TRADERS CLINICS</b></p> <p>These one-to-one consultation sessions are an avenue for traders to seek general advice on general customs procedures and services. If you are interested, write in to <a href="mailto:customs_documentation@customs.gov.sg">customs_documentation@customs.gov.sg</a> to set up a date. Sessions are subject to availability.</p>	



## **SINGAPORE CUSTOMS**

**We Make Trade Easy, Fair & Secure**

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[www.customs.gov.sg](http://www.customs.gov.sg)