



TERMS AND CONDITIONS FOR DECLARING ENTITIES UNDER PART IVA OF THE REGULATION OF IMPORTS AND EXPORTS REGULATIONS AND PART XIVA OF THE CUSTOMS REGULATIONS

DEFINITION

The following words and expressions shall have meanings hereby assigned to them except where the context otherwise requires:

1. "Declaration" refers to any declaration required to be made to Singapore Customs required under the Customs Act (Cap 70) and/or the Regulation of Imports and Exports Act (Cap 272A) and any regulations made thereunder;
2. "Declarant" means an individual who is authorised by a declaring agent to do any act or thing for the purposes of the Customs Act (Cap 70), Regulation of Imports and Exports Act (Cap 272A) and/or any regulations made thereunder on behalf of the declaring agent (including where the declaring entity is concurrently registered as that declaring agent);
3. "Declaring Agent" means an entity making (through a declarant) an application under the Customs Act (Cap 70), Regulation of Imports and Exports Act (Cap 272A) and/or any regulations made thereunder to the Director-General for a permit, certificate or any other document or form of approval on behalf of a declaring entity (including where the declaring entity is concurrently registered as that declaring agent);
4. "Declaring Entity" means any importer, exporter, shipping agent, air cargo agent, freight forwarder, common carrier or other person who desires to obtain a permit, license, certificate or any other document or form of approval for any purposes of the Customs Act (Cap 70), Regulation of Imports and Exports Act (Cap 272A) and/or any regulations made thereunder, the application for which involves a declaration being made;

5. “Key Personnel” means an individual whose particulars are registered with —
 - (a) the Accounting and Corporate Regulatory Authority for the purposes of a registration of a business entity; or
 - (b) the relevant Issuance Agency of the Unique Entity Number for the purposes of an application for a unique entity number.

6. "Singapore Customs" means Singapore Customs, an agency of the Ministry of Finance, Government of the Republic of Singapore;

7. “UEN” means the Unique Entity Number which forms the standard identification number of an entity. For business entities, UEN is generally issued by Accounting and Corporate Regulatory Authority (ACRA). For non-business entities, UEN is issued by other relevant Issuance Agencies of the UEN;

TERMS AND CONDITIONS

The application for registration as well as the continued registration of an entity with the Director-General of Customs (“**Director-General**”) under Part IVA of the Regulation of Imports and Exports Regulations (“**RIER**”) and Part XIVA of the Customs Regulations (“**CR**”) as Declaring Entity is subject to the following additional conditions imposed by the Director-General under Regulation 35F of the RIER and Regulation 112F of the CR respectively:

A Application for Registration

1 Registration of entity as Declaring Entity

1.1 Any entity desiring to be registered as a Declaring Entity must make its application for registration through (i) a person who is a Key Personnel of the entity or (ii) a person authorised by the Key Personnel of the entity to make the application for registration.

1.2 The entity seeking registration as a Declaring Entity must meet the “fit and proper” criteria set out in Regulation 35D of the RIER and Regulation 112D of the CR. At the time of application for registration, the Key Personnel may be required by Singapore Customs to furnish such information and documents to show that the entity and all its Key Personnel are “fit and proper” persons.

1.3 The entity seeking registration as a Declaring Entity must, in its application for registration, appoint:

(a) Personnel who are authorised (“**authorised personnel**”) to:

(i) Update the particulars of the entity registered with the Director-General;

(ii) Terminate the registration of the entity with the Director-General; and/or

(iii) Apply to register the entity as a Declaring Agent with the Director-General in such manner as may be specified by the Singapore Customs; and

(b) A contact person or persons who would act as a point of contact between the entity and Singapore Customs (“**the registered contact person**”).

B Conditions upon Registration

2 Application of Relevant Provisions of the RIER and CR

2.1 A Declaring Entity and the registration of a Declaring Entity shall be subject to Part IVA of the RIER and Part XIVA of the CR.

3 Fit and Proper

3.1 The Declaring Entity and all the Key Personnel must fulfil the “fit and proper” criteria set out in Regulation 35D of the RIER and Regulation 112D of the CR. Further:

- (a) At any point in time after the Declaring Entity has been registered, the Declaring Entity or Key Personnel may be required by Singapore Customs to furnish such information and documents to show that the Declaring Entity and all its Key Personnel are “fit and proper” persons.
- (b) If at any point in time after the Declaring Entity has been registered, Singapore Customs is of the opinion that the Declaring Entity and/or its Key Personnel have ceased to be “fit and proper” persons, Singapore Customs may immediately suspend or terminate the registration of the Declaring Entity.

4 Registration Validity Period

4.1 The Declaring Entity shall be registered for such a period as the Director-General may determine. The Declaring Entity may apply to renew its registration, if it decides to renew its registration, and shall apply to do so before the expiry date of its registration.

4.2 Unless renewed, the registration of a Declaring Entity shall automatically lapse on the expiry date of such registration or as otherwise directed by the Director-General.

5 Maintenance of Trade Records

5.1 For declarations not involving preferential certificate of origin, the Declaring Entity shall ensure proper maintenance of all trade documents and records in connection with the activity to which the registration relates, for a period of not less than five (05) years. Such records shall include, but shall not be limited to, the invoices, packing lists, bill of lading, air waybills and any other relevant documents or records.

5.2 For declarations involving preferential certificate of origin, the documents and records should be maintained for such period of time as may be required under the relevant preferential tariff arrangement or agreement. Such records shall include, but shall not be limited to, the invoices, packing lists, bill of lading, air waybills and any other relevant documents or records.

5.3 The Declaring Entity must extend the fullest co-operation to Singapore Customs when requested to produce the above trade documents or records and any other supporting documents. When requested by Singapore Customs, the Declaring Entity shall furnish the information or records at the specified customs office or station or other place, as may be determined by Singapore Customs.

6 Assistance in Investigation of Offences

6.1 The Declaring Entity shall, at the request of Singapore Customs, provide full assistance to Singapore Customs or the relevant Singapore authorities for investigation into any offence under the Regulation of Imports and Exports Act, Customs Act and/or any regulations made thereunder. When requested by Singapore Customs, the Declaring Entity shall furnish all necessary information and records at the specified customs office or station or other place, as may be determined by Singapore Customs.

7 Making a Declaration

7.1 The Declaring Entity shall identify itself using its UEN in every application made for a permit, licence, certificate or other document under the Customs Act, Regulation of Imports and Exports Act and/or the regulations made thereunder. The Declaring Entity shall not use another entity's UEN.

7.2 The Declaring Entity shall not permit a third party to use its UEN to apply for a permit for goods not belonging to the Declaring Entity.

7.3 The Declaring Entity shall ensure that all documents and information provided by it to the Declaring Agent/Declarant to make a declaration are accurate and correct.

8 Notification of Changes

8.1 The Declaring Entity must inform Singapore Customs of any changes to any of its particulars registered with Director-General, and of any change to its Key Personnel. Such changes include, but are not limited to, any change in ownership, change in address, change in contact details and termination of business.

8.2 Any notice of such a change must be made electronically within 7 days of the effective date of change, to Singapore Customs via the Singapore Customs' website.

9 Dissemination of Information

9.1 Singapore Customs reserves the right to disseminate customs procedural or process related information, where necessary, without the need to seek any prior consent or authorisation.

10 Lodgment of Security

10.1 When required by Singapore Customs, the Declaring Entity shall lodge a security of such amount as determined by Singapore Customs, for payment of taxes, general compliance with the legislation and/or the protection of revenue, pursuant to Section 81 of the Goods and Services Tax Act, Regulation 6(c) of the Regulation of Imports and Exports (Chewing Gum) Regulations and Section 99 of the Customs Act.

10.2 The security shall be given in the manner and form approved by the Director-General and may, subject to that approval, be by bond, guarantee, cash deposit or any other method.

10.3 The eGuarantee Applicant undertakes to Singapore Customs that claims can be made under the selected guarantee, or any guarantee replacing such guarantee, in respect of any duties, taxes, fees, penalties and all other charges payable under the Customs Act 1960 or subsidiary legislation promulgated thereunder, and under the Goods and Services Tax Act 1993 or any subsidiary legislation promulgated thereunder (collectively, the "Customs and GST Laws"), that may arise at any time or in connection with:

(a) the permit(s) granted or to be granted pursuant to this application (regardless of whether the holder of the permit is the Applicant, the Applicant's principal(s) or any other person);

(b) the transactions of the Applicant with Singapore Customs, regardless of the capacity in which the Applicant acts (whether as an importer, exporter, Customs' permit holder,

Customs' Scheme holder, license holder, declaring agent and/or any other capacity under the Customs and GST Laws; and/or

(c) the transactions of any of the Applicant's principals (including owners, importers or exporters of goods that the Applicant acts as agent for or furnishes security for and on behalf of) with Singapore Customs.

11 Forfeiture of Security

11.1 The security or any part thereof may be directed for forfeiture by Singapore Customs if Singapore Customs is satisfied that the Declaring Entity has failed to comply with any condition specified in respect of security required to be furnished under Section 81 of the Goods and Services Tax Act, Regulation 6(c) of the Regulation of Imports and Exports (Chewing Gum) Regulations or Section 99 of the Customs Act.

12 Breach of Conditions

12.1 Pursuant to Regulation 35F(3) of the RIER and Regulation 112F(3) of the CR, a Declaring Entity which breaches any condition herein, including the conditions imposed by the Director-General under Regulation 35F of the RIER or Regulation 112F of the CR, shall be guilty of an offence and shall, if found liable, be punished in accordance with the relevant provisions under Regulations 35H and/or 45 of the RIER or Regulations 112H and/or 117 of the CR.

13 Variation / Modification of Terms and Conditions

13.1 Singapore Customs reserves the right to add, alter, vary and/or modify any of the above terms and conditions at any time. When the Director-General has notified, or taken reasonable steps to try to notify a Declaring Entity of any such varied or additional term or condition, that varied or additional term or condition shall form part of these conditions. The Declaring Entity shall be bound by that varied or additional term or condition from the time of notification of the varied or additional term or condition.

13.2 The Declaring Entity shall be deemed to have been notified of any varied or additional term or condition so long as notice of that varied or additional term or condition is sent to the last known mailing address, email address or fax number of the Declaring Entity which was provided to Singapore Customs pursuant to clause 8 above.