



Circular No: 03/2024

05 Jul 2024 (Updated on 09 Apr 2025)

Traders, Free Trade Zone Operators and Cargo Handlers

Dear Sir/Madam

UPDATES ON THE IMPLEMENTATION OF THE REVISED FREE TRADE ZONES (FTZ) REGIME

Further to the Circular No. 02/2024 issued on 28 February 2024 which provided notification on the commencement of the revised FTZ regime with effect from 1 March 2024, this Circular provides updates and more information on the submission requirements of the Bill of Lading (BL) data for both containerised and non-containerised sea cargo, and clarifications to frequently asked questions pertaining to the submission of BL data.

2 This Circular is to be read in conjunction with [Circular No. 02/2024: Implementation of the Revised Free Trade Zones \(FTZ\) Regime from 1 March 2024](#).

Updates on Adjustment Period for Containerised and Non-Containerised Cargo

Summary of Adjustment Period

3 The table below summarises the respective adjustment periods for submission of BL data by shipping agents to the two specified FTZ cargo handlers, i.e., Jurong Port Pte Ltd (JP) and PSA Corporation Ltd (PSA):

Specified FTZ Cargo Handler:	Adjustment Period:
Jurong Port Pte Ltd (JP)	31 August 2024 for Non-Containerised Cargo
	31 March 2025 for Containerised Cargo
PSA Corporation Ltd (PSA)	31 August 2024 for Containerised Cargo
	31 March 2025 for Non-Containerised Cargo

Submission of BL data by shipping agents to JP



4 In view of the feedback received from JP that they handled mostly non-containerised cargo at the Jurong Port FTZ, and their existing system is already capturing most of these data, JP would be more ready to implement the collection of non-containerised cargo data from their shipping agents and transmit to Singapore Customs.

5 As such, Singapore Customs has agreed with JP's proposal to first implement the submission of BL data by shipping agents for non-containerised cargo brought in and out of Jurong Port FTZ by 31 August 2024, while the adjustment period for the submission of BL data by shipping agents for containerised cargo passing through Jurong Port FTZ, will be extended till 31 March 2025.

Submission of BL data by shipping agents to PSA

6 For FTZs where PSA is the specified FTZ Cargo Handler, the end of the adjustment period for the submission of BL data for containerised cargo remains unchanged on 31 August 2024.

7 The adjustment period for the submission of BL data by shipping agents for non-containerised cargo at FTZs managed by PSA will end on 31 March 2025.

BL data to be submitted for Containerised and Non-Containerised Cargo

8 The table below provides details on information to be provided by the shipping agents from the BL, for both non-containerised and containerised cargo:

Fields from Bill-of-Lading	Remarks
Vessel Name	<i>Mandatory for all cargo</i>
Voyage number	<i>Mandatory for all cargo</i>
Bill-of-Lading number	<i>Mandatory for all cargo</i>
Container number(s)*	<i>Mandatory for containerized cargo</i>
Place of Receipt	<i>Applicable for all cargo. To submit if this information is found in the bill-of-lading.</i>
Place of Delivery	<i>Applicable for all cargo. To submit if this information is found in the bill-of-lading.</i>
Shipper Name	<i>Mandatory for all cargo</i>
Shipper Address	<i>Mandatory for all cargo</i>
Cargo Description**	<i>Mandatory for all cargo</i>
Consignee Name	<i>Applicable for all cargo. To submit if this information is found in the bill-of-lading.</i>
Consignee Address	<i>Applicable for all cargo. To submit if this information is found in the bill-of-lading.</i>

Notify Party Name	<i>Applicable for all cargo. To submit if this information is found in the bill-of-lading.</i>
Notify Party Address	<i>Applicable for all cargo. To submit if this information is found in the bill-of-lading.</i>
HS Code**	<i>Applicable for all cargo. To submit if this information is found in the bill-of-lading.</i>
Goods Weight**	<i>Mandatory for all cargo</i>
Goods Quantity**	<i>Mandatory for all cargo</i>

**Container number(s) declared to be tagged to a corresponding B/L no.*

***Fields to be tagged to a corresponding cargo description.*

9 Prescribed shipping agents submitting the specified BL data may reach out respectively to PSA at csc@portnet.com or JP at jpdoc@jp.com.sg on the various means to submit the required data to ensure compliance with requirements under the revised FTZ regime.

Clarifications

10 If you require further clarifications, you may contact us at customs_ftz@customs.gov.sg

11 You may also refer to **Annex A** for clarifications to frequently asked questions, pertaining to the submission of BL data and the revised FTZ regime.

Yours faithfully

LEE BOON CHONG
 SENIOR ASSISTANT DIRECTOR-GENERAL OF CUSTOMS
 for DIRECTOR-GENERAL OF 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_ftz@customs.gov.sg

FREQUENTLY ASKED QUESTIONS

Q1: Who is the prescribed class of shipping agents who are required to submit the BL data to the specified FTZ Cargo Handlers (i.e., PSA Corporation Ltd and/ or Jurong Port Pte Ltd)?

A1: For the purposes of Section 14N(1) of the Free Trade Zones Act, the class of shipping agents refers to the shipping agents of the “carriers”, as prescribed under Regulation 11 of the Free Trade Zones Regulations.

The “carrier”, in relation to any goods, means a person who in the normal course of a business –

- a) carries or intends to carry the goods by sea into a free trade zone; or
- b) carries or intends to carry the goods by sea out of a free trade zone, and

Includes the owner or charterer of a vessel who enters into a contract of carriage with a shipper for the goods.

The owner or charterer of a vessel can also include the Container Operator, Vessel Operating Common Carrier (VOCC) or Non-Vessel Operating Common Carrier (NVOCC), whichever is applicable.

Q2: Are the submission requirements applicable on weekends and public holidays?

A2: Yes, the BL data submission requirements as detailed under Annex B of Circular No. 02/2024, are irrespective of weekdays, weekends, or public holidays.

Singapore Customs advise shipping agents to work with your shippers and customers, so that they are made aware of this Circular and that their timely submission of the relevant BL data to you as the prescribed shipping agent during your operating hours, is required for your compliance with data submission requirements under the FTZ Act.

Q3: What are the requirements for the submission of the required data fields from the BL, as detailed under Annex B of Circular No. 02/2024?

A3: For fields from the BL with remarks of “*Mandatory for all cargo*”, they are expected to be found in a BL and must be submitted as per what is declared. For fields from the BL with remarks of “Applicable for all cargo. To submit if this information is found in the bill-of-lading”, the prescribed shipping agent is to submit the information if it is declared in the BL. For example, the prescribed shipping agent is to declare the corresponding HS Codes (be it 4/6/8 digits) if it is found in the BL. There is no need

to submit if the information is not available in the BL, but made available in other shipping documents (e.g., invoice and packing list).

Q4: Is BL data required to be submitted for transit cargoes?

A4: The submission of BL data is not required for containerised cargo and non-containerised cargo transiting through Singapore. Transit cargoes under the FTZ regime would refer to –

- a) cargoes that are not offloaded from the berthing vessel into an FTZ; and/ or
- b) cargoes that were not intended to be offloaded from the berthing vessel into an FTZ, when the vessel departed from the last foreign port.

The submission of BL data is not required for the following exceptional scenarios where transit cargoes are being offloaded into an FTZ –

- a) accidental discharges from the vessel of the wrong container or cargo;
- b) to facilitate loading and unloading operations for other cargo on the vessel;
- c) vessel breakdown, where cargo is discharged from the vessel to be subsequently exported out of the FTZ by sea via a different outward vessel;
- d) damaged containers, where the container is offloaded into an FTZ for repairs before it is exported out of the FTZ by sea via a different container;
- e) damaged containers, where the container is offloaded into an FTZ for repairs before it is exported out of the FTZ; or
- f) phasing-in and phasing-out¹ of the vessel carrying said cargo in Singapore.

For scenarios whereby cargo is being discharged into the FTZ due to damages to the container or cargo, a vessel breakdown, or the phasing-in and phasing out of the vessel in Singapore, the prescribed shipping agent is to write in to Singapore Customs at customs_ftz@customs.gov.sg, to provide the following information:

- a) Container number(s);
- b) Vessel name;
- c) Voyage number(s);
- d) Discharging vessel berthing date and time for the inward leg; and
- e) Loading vessel unberthing date and time for the outward leg.

Q5: What if there are different carriers involved in the inward and outward legs for the transhipment cargo?

A5: If there are different carriers involved in the inward and outward legs for transhipment cargo, the prescribed shipping agent of the respective carriers is to

¹ The vessel adds Singapore as an unscheduled port-of-call, whereby transit cargo onboard the vessel is discharged in Singapore's FTZs for the vessel to be phased-out. Other vessel(s) are subsequently phased-in to pick up the cargo to be shipped to their intended destinations.

separately submit the required BL data for the respective inward and outward legs of the transshipment cargo.

If there are changes made to the BL data whilst the goods are transshipping through the FTZ, the prescribed shipping agent is to submit the updated BL data as per what is declared for the outward BL.

Q6: Can amendments be made if there is a change in the original BL data submitted to the FTZ Cargo Handler?

A6: For inward cargo, amendments can be made to the original BL data submitted to the FTZ Cargo Handlers, till no later than the actual time of berthing of the vessel. For outward cargo, amendments can be made till no later than 24 hours after the vessel's departure from Singapore, as detailed under Annex B of Circular No. 02/2024.

If there are changes to the original BL data that was submitted to the specified FTZ cargo handlers (e.g., arising from changes to goods weight and quantity as declared in the BL), the prescribed shipping agent should make the necessary amendments to their original submissions.

If amendments to the details declared in the BL were made after the stipulated timing based on the shipper's or customer's instructions, the prescribed shipping agent will have to keep a copy of the revised BL, and be able to provide a copy, upon Singapore Customs' request to sight the document.

Q7: Would BL data have to be submitted for sea stores supplied for consumption onboard a vessel?

A7: No, BL data is not needed for cargo that is supplied for consumption or use on board a vessel by the crew and passengers.

Q8: What are the penalties for late, missing, or inaccurate submission of BL data?

A8: Singapore Customs will review the cases of missing, late, and/ or inaccurate submission of BL data on a case-to-case basis, to determine the reasons for non-compliance and the appropriate penalty to be imposed.

For the purposes of Section 14N(2) of the Free Trade Zones Act, if any shipping agent, without reasonable excuse, fails to comply with the specified requirements of this Circular, it shall be guilty of an offence under Section 14N(3) of the Act, and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 12 months or to both.

Q9: Who do I contact for issues with the submission of the required BL data?

A9: If there are missing BL submissions due to human error or other exceptional scenarios not covered under Annex A – A4, you may write to Singapore Customs at customs_ftz@customs.gov.sg.

For technical difficulties and errors encountered in the submission of the required BL data to either JP or PSA, you may write to the specified FTZ cargo handlers via jpdoc@jp.com.sg or csc@portnet.com respectively.

UPDATE OF CIRCULAR BY SINGAPORE CUSTOMS

Circular No. 03/2024: UPDATES ON THE IMPLEMENTATION OF THE REVISED FREE TRADE ZONES (FTZ) REGIME (dated 05/07/2024)			
Paragraph	Current Details	Updated Details	Date of Update
8	-	<i>(Inclusion of vessel name as a mandatory field from the BL to be submitted)</i>	09 Apr 2025
Annex A, A4	<p>A4: The submission of BL data is not required for containerised cargo and non-containerised cargo transiting through Singapore, where the cargo is not getting offloaded from the vessel into an FTZ.</p> <p>The submission of BL data for both the outward and inward leg, is also not required for transit cargoes offloaded into the FTZ under the following exceptional scenarios –</p> <ul style="list-style-type: none"> a) due to accidental discharges from the vessel of the wrong container or cargo; b) to facilitate loading and unloading operations for other cargo on the vessel; c) vessel breakdown, where cargo is to be exported out of the FTZ by sea via a different outward vessel; or d) damaged containers, where the containerised cargo is exported out of the FTZ by sea via a different container. <p>For vessel breakdown, the prescribed shipping agent is to</p>	<i>(Amendments to provide clarity on the scenarios where the submission of BL data is not required, and the follow-up actions to be undertaken by shipping agents)</i>	09 Apr 2025

	write in to Singapore Customs via customs_ftz@customs.gov.sg , to provide details on the vessel involved, and to make a general declaration when all the containers that were intended for transit, had been exported out via a separate connecting vessel		
Annex A, Q9 & A9	-	<i>(Information on who to contact for issues with the submission of the required BL data)</i>	09 Apr 2025