



TERMS AND CONDITIONS AND OTHER REQUIREMENTS FOR DECLARING AGENTS 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. **“ACRA”** means the Accounting and Corporate Regulatory Authority of Singapore.
2. **"CCP"** means the Cargo Clearance Permit. The CCP shall be in the format approved by Singapore Customs containing the full particulars therein and the condition(s) as may be imposed by the Singapore Customs for the clearance of cargo declared under the Customs Act 1960 and the Regulation of Imports and Exports Act 1995 and/or any regulations made thereunder;
3. **“CR”** means the Customs Regulations.
4. **“Customs and GST Laws”** means:
 - a) the Customs Act 1960 and any subsidiary legislation promulgated thereunder;
 - b) the Goods and Services Tax Act 1993 and any subsidiary legislation promulgated thereunder; and
 - c) the Regulation of Imports and Exports Act 1995 and any subsidiary legislation promulgated thereunder;
5. **"Declaration"** refers to any declaration refers to any declaration (via TradeNet or any other form or manner approved by the Director-General of Customs) required to be made to Singapore Customs under the Customs and GST Laws; Customs Act 1960 Regulation of Imports and Exports Act 1995
6. **"Declarant"** means an individual who is authorised by a declaring agent to do any act or thing for the purposes of the Customs Act 1960, Regulation of Imports and Exports Act 1995 and/or any regulations made thereunder on behalf of the declaring agent (including where the declaring entity is concurrently registered as that declaring agent);

7. **“Declaring Agent”** means an entity making (through a declarant) an application under the Customs Act 1960, Regulation of Imports and Exports Act 1995 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);
8. **“Declaring Agent’s Principals”** means the Declaring Agent’s principal(s), including owners, importers or exporters of goods that the Declaring Agent acts as agent for or furnishes security for and on behalf of;
9. **“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 1960, Regulation of Imports and Exports Act 1995 and/or any regulations made thereunder, the application for which involves a declaration being made;
10. **“Director-General”** means the Director-General of Customs appointed under section 4(1) of the Customs Act 1960.
11. **“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.
12. **“RIER”** means the Regulation of Imports and Exports Regulations.
13. **“Security”** has the meaning given to it in Clause 11.1.
14. **“Security Guarantee”** means Security in the form of a guarantee;
15. **“Singapore Customs”** means Singapore Customs, an agency of the Ministry of Finance, Government of the Republic of Singapore;
16. **“TradeNet”** means the network platform provided by Singapore Customs for the purposes of applications for CCP and other related services;
17. **“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;

A REQUIREMENTS FOR REGISTRATION

1 Application for Registration as Declaring Agent

- 1.1 The Director-General requires any entity desiring registration as a Declaring Agent to comply with the following:
- (a) The 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.
 - (b) At any time prior to its registration, the entity 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, including additional information/documentation such as its internal control procedures/processes, to demonstrate sufficient capability to conduct business in a responsible manner. The entity must furnish such information/documentation upon request by Singapore Customs.
- 1.2 The entity seeking registration as a Declaring Agent must satisfy the Director-General that the entity is a “fit and proper person” under Regulation 35D of the RIER and Regulation 112D of the CR in order to be so registered. In making this assessment, the Director-General will take into account all relevant facts or matters, including the following:
- (a) whether any Key Personnel of the entity is not a fit or proper person;
 - (b) in relation to the individuals based in Singapore whom the entity applies to register as Declarant, whether the individuals are Singaporeans, Singapore permanent residents (PRs) or foreigners with valid Singapore employment pass/work pass.
 - (c) in relation to the individuals based in Malaysia whom the entity applies to register as Declarant:
 - (i) whether the individuals are employed by companies registered with the Registrar of Businesses in Malaysia;
 - (ii) whether the Declaring Agent can satisfy Singapore Customs that:
 - (A) the Declaring Agent is a company registered with ACRA and has made Declarations to Singapore Customs previously;
 - (B) the Declarant is employed by a company registered with the Registrar of Business in Malaysia which has at least one individual who is:
 - (I) also a Key Personnel of the Declaring Agent;
 - (II) ordinarily resident in Singapore; and
 - (III) registered with both ACRA and the Registrar for Businesses in Malaysia;
 - (C) the Declaring Agent has at least one Singapore-based Declarant who is either a Singaporean, Singapore permanent resident (PR) or a foreigner with a valid Singapore employment/work pass and

who has submitted Declarations to Singapore Customs previously;
and

(D) the Declarant will act only on the Declaring Agent's instructions.

B TERMS AND CONDITIONS OF REGISTRATION

A Declaring Agent and the registration of a Declaring Agent shall be subject to Part IVA of the RIER, Part XIVA of the CR, and the conditions at clauses 2 to 7 below imposed by the Director-General.

2 Fit and Proper

2.1 A Declaring Agent may only apply to register as Declarant(s) person(s) who is a Singaporean, Singapore permanent resident (PR) or a foreigner with a valid Singapore employment pass/work pass.

- (a) at any point in time after the Declaring Agent has been registered, the Declaring Agent or its Key Personnel may be required by Singapore Customs to furnish such information and documents to show that the Declaring Agent and all its Key Personnel are "fit and proper" persons;
- (b) if there are any material changes in relation to the facts referred to at clause 1.2 (b) and 1.2 (c) above, the Declaring Agent must inform the Director-General within 7 days; and
- (c) if at any point in time after the Declaring Agent has been registered, Singapore Customs is of the opinion that the Declaring Agent 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 Agent.

3 Maintenance of Particulars and Records

3.1 Whether the Declaring Agent is acting as an agent for a Declaring Entity, or the Declaring Agent is a Declaring Entity making declarations for itself, the Declaring Agent:

- (a) must ensure proper and adequate record and maintenance of the particulars and records of all the persons who give instructions to the Declaring Agent to make Declarations on their behalf, for a period of not less than five (5) years. Without affecting the generality of the foregoing, the Declaring Agent must keep records which include, but are not limited to, the name, national registration identity card or passport number, office or residential address and contact details of such persons and the exact written instructions given (whether by e-mail, phone messages, or otherwise), and payment records showing payments from the Declaring Entity to the Declaring Agent for services rendered to the Declaring Entity in connection

with the making of declaration(s) by the Declaring Agent for the Declaring Entity;

- (b) must ensure proper and adequate maintenance of the trade documents and records provided by persons on whose behalf it makes Declarations, for a period of not less than five (5) years. Without affecting the generality of the foregoing, such trade documents and records include, but are not limited to, invoices, packing lists, bill of lading, air waybills and any other relevant document or record relating to such Declarations; and
- (c) must ensure proper and adequate record and maintenance of the particulars and records of Declarants that are registered under it to make Declarations, for a period of not less than five (05) years. Without affecting the generality of the foregoing, the Declaring Agent must keep records which include, but are not limited to, the name, national registration identity card or passport number, residential address and contact details of each Declarant.

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

4 Assistance in Investigation of Offences

- 4.1 The Declaring Agent must, at the request of Singapore Customs, provide full assistance to Singapore Customs or the relevant Singapore authorities for investigation into any offence under any Customs and GST Laws. When requested by Singapore Customs, the Declaring Agent must furnish all necessary information or records at the specified customs office or station or other place, as may be determined by Singapore Customs.

5 Making a Declaration

- 5.1 The Declaring Agent must identify itself by using its own UEN in every Declaration made by the Declaring Agent for itself.
- 5.2 Where the Declaring Agent is making a Declaration on behalf of a Declaring Entity which has a UEN, the Declaring Agent must identify itself by using both its own UEN as well as the Declaring Entity's UEN. Where the Declaring Agent is making a Declaration on behalf of a Declaring Entity which does not have a UEN, the Declaring Agent must identify itself by using only its own UEN.
- 5.3 When the Declaring Agent is making Declarations on behalf of a Declaring Entity, the Declaring Agent must ensure that any declaration made by him under any Customs and GST Laws is made with the consent of, or in accordance with the terms of the authority (express or otherwise) given to him by the Declaring Entity. When making Declarations on behalf of a Declaring Entity, the Declaring Agent should only use the Declaring Entity's UEN for transactions approved by the Declaring Entity.

- 5.4 When the Declaring Agent is making Declarations for the suspension of duties/GST for goods removed from Customs Control, the Declaring Agent undertakes to comply with the conditions attached to such suspension of duties/GST for goods removed from Customs Control imposed pursuant to any Customs and GST Laws, such as section 27(1)(c) of the Customs Act. In the event of a breach of the above conditions, the Declaring Agent must make payment of the duty and/or GST payable on the goods.
- 5.5 The Declaring Agent must ensure that proper controls are instituted for the transmission of the data to and the retrieval of the data from Singapore Customs.
- 5.6 The Declaring Agent must ensure that there are no unauthorised additions, alterations, amendments to or cancellation of any application, Declaration, CCP or any data transmitted to Singapore Customs unless prior approval is obtained from Singapore Customs.
- 5.7 The Declaring Agent must ensure that the User ID(s) or password(s) which are assigned to its Declarant(s) are personal to the Declarant(s) and must not be shared with others.
- 5.8 The Declaring Agent must ensure that its Declarant(s) checks all the particulars and data for completeness and accuracy before transmitting Declarations to Singapore Customs and/or the Competent Authorities for processing and approval.
- 5.9 The Declaring Agent must ensure that its Declarants: (i) conduct their work with due diligence and care; and (b) comply with all statutory and regulatory requirements, handbooks, circulars, guidelines and any other requirements issued by Singapore Customs and/or the Director-General.
- 5.10 The Declaring Agent must ensure the accuracy and completeness of any statement or information given by its Declarants to the Director-General in the making of any declaration under any Customs and GST Laws.
- 5.11 The Declaring Agent must ensure that its Declarant(s) checks the CCP for completeness and accuracy and abides by the conditions issued in the CCP, if any.
- 5.12 The Declaring Agent must ensure that all Declarations submitted by it or on its behalf to Singapore Customs are in such form and format as the Director-General may specify from time to time. The Declaring Agent must comply with all the documentation procedures for the preparation and submission of Declarations under TradeNet.
- 5.13 Singapore Customs retains the full discretion as to whether or not to process the Declaration.

6 Notification of Changes

- 6.1 The Declaring Agent must inform Singapore Customs of any changes to any of its particulars registered with the Director-General, of any change to its Key Personnel and of any change in the employment of its declarants. Such changes include, but are

not limited to, change in ownership, change in address, change in contact details, termination of business and termination of employment or appointment of any Declarant to act on behalf of the Declaring Agent.

- 6.2 The Declaring Agent must give notice of such a change electronically within 7 days of the effective date, to Singapore Customs TradeNet.

7 Dissemination of Information

- 7.1 Singapore Customs may disseminate customs procedural or process related information, where necessary, without the need to seek any prior consent or authorisation.

8 Breach of Conditions

- 8.1 The conditions at clauses 2 to 7 above are imposed by the Director-General under Regulation 35F of the RIER or Regulation 112F of the CR. Pursuant to Regulation 35F(3) of the RIER and Regulation 112F(3) of the CR, a Declaring Agent who breaches any such condition shall be guilty of an offence. The registration of the Declaring Agent may also be suspended or revoked.

9 Registration Validity Period

- 9.1 Registration as a Declaring Agent shall be for such a period as the Director-General may determine. Unless renewed, the registration of a Declaring Agent shall automatically lapse on the expiry date of such registration or as otherwise directed by the Director-General. Applications for renewal of a Declaring Agent's registration should be made at least 30 days before the expiry date of the said registration.
- 9.2 A Declaring Agent whose registration is suspended or terminated must not submit any Declaration via TradeNet through its Declarants unless the Director-General allows in any particular case.

10 Variation of Terms and Conditions

- 10.1 The Director-General may remove, vary or add to 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 Agent of any such varied or additional term or condition, that varied or additional term or condition shall form part of these conditions. The Declaring Agent shall be bound by that varied or additional term or condition from the time of notification of the varied or additional term or condition.
- 10.2 The Declaring Agent 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 email address of the Declaring Agent which was provided to Singapore Customs pursuant to Clause 6 above.

C. OTHER REQUIREMENTS

11. Lodgment of Security

- 11.1 The Declaring Agent must provide such security as may be required from time to time by the Director-General pursuant to the Customs and GST Laws, as applicable (the “Security”). Without prejudice to the generality of the foregoing, Singapore Customs may from time to time require the Declaring Agent to provide new Security in substitution for or in addition to the security which has been given.
- 11.2 The Declaring Agent must provide such Security in the amount and form and for such period as determined by the Director-General.
- 11.3 The Declaring Agent undertakes to Singapore Customs that Singapore Customs may draw on the Security (and where the security is in the form of a Security Guarantee, this includes any replacement guarantee), in respect of any duties, taxes, fees, penalties and all other charges payable under any Customs and GST Laws that has arisen or may arise at any time (including any time prior to the provision of such Security Guarantee or guarantee replacing such Security Guarantee) in connection with:
- (a) any permit granted or to be granted pursuant to a Declaration (regardless of whether the holder of the permit is the Declaring Agent, a Declaring Agent’s Principal, or any other person);
 - (b) any prior permit granted to the Declaring Agent or the Declaring Agent Principal;
 - (c) any transaction (past or future) of the Declaring Agent with Singapore Customs, regardless of the capacity in which the Declaring Agent acts (whether as an importer, exporter, Customs’ permit holder, Customs’ Scheme holder, licence holder, declaring agent and/or any other capacity under the Customs and GST Laws); and/or
 - (d) any transaction (past or future) of any Declaring Agent’s Principal.
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