

# BEYOND HERE AND NOW



Our 2025 Journey

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# Guided By Purpose

**BEYOND** the work of what Singapore Customs does each day lies a deeper purpose – where goods flow, rules hold and confidence is upheld.

Our role extends beyond facilitating trade or collecting revenue. It is about upholding a system that supports Singapore's growth, commands trust and responds steadily to change. Through disciplined regulation, sound judgement and close partnership with stakeholders, we keep trade moving while safeguarding what belongs to the nation.

In this past year, we've continued to strengthen these foundations – adapting to new demands, improving how we serve, and preparing for the challenges ahead.

***This is the story of our 2025 journey – of how we carry that responsibility forward, with purpose and resolve.***



**Director-General of Customs, Mr Tan Hung Hooi (seated, foreground) with the Singapore Customs Senior Management:**

[Seated, left to right] Deputy Director-General, Mr Lim Teck Leong, and Assistant Director-General (ADG) (Trade), Ms Raine Ng.

[Standing, left to right] Director (Data Division), Mr Chong Soo Yuen; Chief Information Officer, Ms Cheryl Sim; ADG (Intelligence & Investigation), Mr Goh Hoon Lip; Senior Assistant Director-General (SADG) (Compliance), Mr Winston Tay; ADG (Planning, Communication & International) Ms Angie Teo; SADG (Ops-Tech & Management), Mr Teh Thiam Siong; Chief Human Resource Officer, Ms Karen Lim; SADG (Checkpoints), Ms Sung Pik Wan; and SADG (Intelligence & Investigation), Mr Lee Boon Chong.

# Director-General's Reflections

## Grounded in Purpose

2025 was not a year of business as usual for Singapore Customs. It marked our step into a new era – shaped by our refreshed mission, vision and purpose, and guided by a clear conviction to go beyond expectations while remaining firmly anchored in our mission.

At the convergence of revenue, trade and public confidence, our role is both complex and essential. Each day, we are called upon to make trade easier, protect due revenue and uphold a fair, trusted and rules-based regulatory environment. Even as global trade patterns shifted and risks grew more sophisticated, we remained steadfast – acting decisively, impartially and with integrity.

## Going Beyond 'Good Enough'

This year, we asked ourselves a simple but important question: How do we move from meeting expectations to making a meaningful and enduring difference?

Going beyond, for us, meant applying effort thoughtfully and focusing on what truly matters. We eased administrative burdens for legitimate businesses while strengthening risk-based assurance. The transformation of TradeFIRST renewals reduced requirements, extended validity periods for trusted companies and sharpened oversight where risks are higher. At our checkpoints and ports, we have introduced more self-help options, redesigned procedures and shortened processing times without compromising compliance – progress made possible through close engagement with our industry partners.

## Designing for Trust, Enabled by Digital

We also took deliberate steps to improve our public interface. Manual and fragmented processes gave way to clearer, end-to-end digital solutions that enhanced transparency and predictability.

New tools, including AI-enabled search and advisory capabilities, helped businesses navigate regulatory requirements with greater confidence. At our Contact Centre, data analytics and assistive technologies have sharpened our responsiveness

and consistency, enabling officers to focus on work that calls for seasoned judgement.

This is our approach to digital transformation: Enhancing capability while safeguarding the human insight that matters most.

## A Wider Lens, Sharper Focus

Beyond immediate improvements, we invested with the long term in mind. We strengthened infrastructure and operating models to ensure continuity and readiness – optimising checkpoint operations, renewing critical inspection capabilities and planning early for future demand.

Our compliance and enforcement approach continued to evolve. By leveraging data and analytics, we moved beyond transactional checks towards entity-based profiling and audits. This allowed us to focus on high-risk entities and maintain a firm stance against smuggling, evasion and abuse. Through close collaboration with overseas partners, we extended the reach and impact of our enforcement efforts beyond Singapore's shores.

## Powered by Our People

Above all, it is our people who carry this work forward. Across policy, operations, enforcement and service delivery, Customs officers demonstrated professionalism, adaptability and sound judgement in navigating change.

Our continued investments in skills, systems and leadership are guided by a shared belief: Going beyond is not just about doing more, but also doing what matters well – and doing it with care for our people.

## Looking Beyond

As we look ahead, we will continue to ensure revenue and enable trade for a thriving Singapore economy, staying nimble in the face of uncertainty and disruption.

With our values and stakeholders' trust empowering us, Singapore Customs stands ready – not just for today or tomorrow, but for what lies beyond.



Going beyond is not just about doing more. It is about doing what matters most.

MR TAN HUNG HOOI  
Director-General of Singapore Customs

# Shaping What's Next



## Advancing with Innovation

Digital transformation and artificial intelligence (AI) – for Singapore Customs in 2025, these were far more than industry buzzwords. Over the past year, we made distinct progress in levelling up the way we work. From leveraging AI to simplify what was once seen as necessary grunt work, to greater shifts from manual to digital processes, Customs is on a journey to not just be future-ready. We are also actively shaping the future of Customs as we know it.

### Tapping on Generative AI to Better Facilitate Trade

Accurately identifying Competent Authority (CA) licences with little hassle – many traders see this as one of their biggest hurdles. In fact, finding the right Harmonised System (HS) and CA product codes can be both resource-draining and time-consuming for businesses. But that has since changed.

On 1 April 2025, Singapore Customs, in collaboration with the Ministry of Trade and Industry (MTI)-GoBusiness, GovTech and the Public Service Division, introduced the minimum viable product (MVP) of the HS/CA Product Code Checker. This Generative AI-powered search tool allows users to zero in on the HS and CA product codes of their products by using simple layman terms to describe their products and perform a search. It can even recommend the required CA licence(s) for controlled goods.

The HS/CA Product Code Checker is the product of a multi-phased process – including a three-day hackathon for conceptualisation, as well as a rigorous user-testing stage with task-based hands-on activities that enabled participants to show us in real time how they would use our prototype. Following the launch of the MVP,

Singapore Customs and MTI-GoBusiness gathered detailed user insights and would be incorporating these in the next upgrade to the search tool to better meet traders' needs. This upgraded search tool is targeted for release in the first quarter of 2026.

By making regulatory information more easily accessible, this AI-powered checker helps businesses navigate regulatory requirements with greater confidence. Early feedback has indicated meaningful time savings, especially for more complex products.

The initiative reflects a practical use of AI: One that simplifies compliance and supports better outcomes, without replacing due judgement or oversight.

### Facts & Figures

**10 to 60**  
minutes in  
time savings  
per search

Over 60  
minutes in time  
savings for  
complex products

### Next-Gen Customer Service Powered by AI and Data

In March 2025, Singapore Customs' new Contact Centre commenced operations to provide enhanced support for traders and the public. This initiative – coming after months of intense work to redesign workflows, test systems and train Customer Service Officers (CSOs) – marked a new era in service delivery excellence.

At the core of this change has been the Contact Centre's new Customer Relationship Management system, which now pulls and consolidates enquiries across different touchpoints together. The result: CSOs now work with more comprehensive context and fewer information gaps, enabling them to deliver more informed and personalised responses to enquirers. Real-time dashboards also let us track cases better, identifying enquiry trends and proactively managing matters before they even become issues.

The use of data analytics and AI-enabled tools would be one of the most notable aspects of the Contact Centre. The real-time Agent Assist, for instance, complements human judgment by surfacing relevant information to CSOs quickly so that they can address enquiries with accurate, comprehensive and timely responses.

Looking ahead, we will continue to deepen the use of data analytics and AI tools to support service delivery, with a focus on reducing manual effort, strengthening consistency and ensuring that the Contact Centre continues to address enquiries in a timely manner.

### Digitalising Compliance, End-to-End



Settling payments for customs offences has traditionally involved manual steps and email exchanges. Up until early 2025, these necessary steps led to extended case closure and added administrative effort for both traders and Customs officers.

To simplify this, Singapore Customs has introduced a new Payment for Customs Offences e-Service. Launched on 19 January 2026 on the Networked Trade Platform (NTP), this e-Service allows corporate offenders to view outstanding offences and make payments for the duty, Goods and Services Tax (GST) and composition sums.

By replacing previously manual endorsement of Letters of Acceptance and email-based workflows, processes have become simpler, faster, and more transparent for traders and their declaring agents – with the convenient self-checking facility also enhancing accountability.

Companies who participated in the soft launch gave positive feedback, including how the new e-Service

### Facts & Figures

**50%** reduction in case recording and escalation time, saving about **42** man-hours per month

was "easy to use" and that the new payment process on NTP was "straightforward" as compared to the previous manual workflow involving physical letters, signatures and email submissions.

The Voluntary Disclosure Programme (VDP), meanwhile, provides a structured channel for disclosures previously handled through manual submissions and email exchanges. For our officers, the shift to an end-to-end digital process significantly reduces manual processing. The digitalised workflows would further help improve accuracy, as well as traceability for cleaner backend reconciliation and case turnaround time. Together, these enhancements have strengthened revenue recovery while easing administrative workload.

Developed through close coordination across systems and stakeholders, the e-Service reflects a practical approach to digital transformation. It focuses on making the process smoother, improving user experience and making compliance more straightforward to complete without lowering standards.

# Optimising Checkpoint Operations

With our checkpoints being the key nodes for travel and trade, we are vigilant in enhancing the ways we meet changing realities and expectations – even as we ensure that the movement of people and goods remains smooth, secure and compliant with our customs regulations.



▲ Our Customs officers with the Customs Declaration Kiosks, available at all checkpoints.

## Manless, Cashless, Seamless – Redesigning Revenue Collection

Moving from cumbersome and resource-intensive processing towards more digital and seamless self-service – this is how checkpoint operations have evolved in 2025 to make it even more convenient for arriving travellers to declare and pay applicable duty and GST, and for them to settle any composition sums.

With trends in rising traveller volume and more transport nodes into Singapore, over-the-counter (OTC) processing was becoming increasingly unsustainable as the primary mode of transactions at our checkpoints. Singapore Customs therefore redesigned how we handle declarations and revenue collection at every opportunity, including enhancements made to the Customs@SG web application in 2025.

Travellers can now use Customs@SG to self-serve in making immediate composition sum payment, on top of payment for duties and GST. Our officers can verify, in real time, both their case outcomes and its payment status. Other than streamlining the payment collection

process, this enhancement further relieves officers of previously time-consuming tasks such as manually uploading payment receipts into the Customs system before closing a case.

Complementing the Customs@SG web application for making advance declarations and payments (see our “Did You Know?” section), we have also progressively rolled out, since September 2023, the Customs Declaration Kiosks at checkpoints.

With every kiosk enabling travellers onsite to self-declare and digitally make payments for their duty and GST obligations, we are further geared towards optimising valuable resources and Customs processes at the checkpoints to be cashless, manless and seamless. With the final rollout of the kiosks to the air checkpoints in September 2025, there is a total of 30 kiosks islandwide.

The gains were tangible. Since the introduction of these kiosks up till November 2025, we had reduced in-person OTC transactions from close to 42 per cent to only about 8 per cent. This has led to shorter queues and

## Facts & Figures

**30 Customs Declaration Kiosks**  
in total islandwide

Close to **25,000 transactions**  
handled via kiosks in 2025

OTC transactions reduced from about 42% (October 2023) to about 7.5% (November 2025)

faster processing times at checkpoints, with the time and manpower savings enabling Customs officers to focus on more complex or high-risk cases.

Together, the kiosks as well as the enhanced Customs@SG web application reflect a pragmatic approach to checkpoint operations – one led by redesigning space, flow and infrastructure to support future demand, while making compliance simpler and more intuitive for travellers.



### Did You Know?

The [Customs@SG web application](#) is a convenient way for travellers to accurately declare and pay applicable duty and/or GST on items they bring into Singapore – including overseas purchases – for up to three days before arriving. By using Customs@SG to make such advance declaration and digital payments, they would not need to visit the Customs Tax Payment Offices at the checkpoints to do so.

Once payment has been made, travellers will be notified via email and have the option of downloading the receipt from the web application. Travellers can proceed to exit the checkpoint by the Customs Green Channel. When they are stopped for checks, travellers can show the e-receipts on their mobile device or printed hardcopy receipts as proof of payment.

## Enhancing GST Refund Processes for Tourists

For many tourists, a tax refund is the final point of interaction with Singapore – a brief encounter that can leave a positive note as part of travels through Singapore. And in this past year, Singapore Customs took the opportunity to further enhance this experience with a deep dive with the scheme owner of the Tourist Refund Scheme, the Inland Revenue Authority of Singapore (IRAS), to better understand how travellers and Customs officers think about, behave around and experience the Electronic Tourist Refund System (eTRS).

This multi-phase initiative saw Singapore Customs work with IRAS and its Behavioural Insights and Design Team to review and reimagine the eTRS. Our objective: Improve the experience for travellers and officers alike by simplifying processes, improving clarity and strengthening operational efficiency and compliance.

Rather than starting with technology alone, the review began with how eTRS is used in practice. Through service journey mapping and direct engagement with travellers, retailers and frontline officers, the team identified key real-world friction points across the refund process. These insights helped shape practical improvements to make the eTRS more intuitive and consistent over time.

Close collaboration across agencies was central to the effort. By aligning operational, policy, and design perspectives, the team developed shared solutions that balance user experience with compliance and risk management needs.

As work progresses, the focus remains on translating these insights into tangible improvements: From streamlining workflows and optimising manpower use for Customs officers, to delivering a smoother, more consistent refund experience for travellers. This reflects a mindset shift towards designing systems not just to work well, but to work better for the people who rely on them.



## Future-ready Export Inspection that Enhances Trust

Every shipping container that enters and leaves Singapore carries more than goods. They bear a mark of trust in Singapore's high standards as a thriving trade hub. As one of the world's busiest ports, efficient and timely export inspection is essential to keep trade moving. At the same time, we must ensure that Singapore is uncompromising in stopping illegal, unsafe or non-compliant exports.

To maintain this balance, Singapore Customs has begun renewing the Non-Intrusive Inspection (NII) Portal X-ray system at the Pasir Panjang Export Inspection Station (PPEIS).

Export scanning plays a critical role to detect mis-declaration and fraud, enforce export controls and international obligations, and prevent prohibited items from leaving Singapore. The existing scanning system, commissioned in 2013, had exceeded its design lifespan and would be increasingly challenging to maintain.

Rather than risk compromising on future export inspections, Customs has pre-emptively adopted a phased replacement approach. The current scanning system will continue operating with extended

## A Sea of Change for Sea Checkpoints



Over the past few years, Customs has been working closely with the terminal operator and the Immigration and Checkpoints Authority (ICA) to review and redesign operations from the ground up. The goal is simple but important: Smoother passenger flows, fewer manual touchpoints, and a shift towards cashless, seamless and manless operations. This includes integrating digital declaration channels through the Customs@SG web application and Customs Declaration Kiosks, cutting down on manual processing at counters and easing pressure during peak travel periods.

As the new terminal comes onstream, the focus remains on readiness. This will ensure that infrastructure, workflows and partnerships are in place for a smooth transition. The work reflects a forward-looking approach to checkpoint design that balances operational requirements with the realities of physical space, as well as traveller volume and evolving travel patterns.

maintenance support until 2027, with a new system then coming online to offer support until operations at Pasir Panjang Terminal are consolidated at Tuas Port by the 2040s.

This approach ensures inspections remain reliable in our enforcement role during the transition, without the need to procure an additional interim system. Additionally, limiting replacement to just one cycle has enabled Customs to achieve cost savings.

This renewal reflects how Singapore Customs goes beyond just near-term considerations in planning ahead, and how we always ensure we have the means to maintain security, uphold trust and keep trade fast and safe in a high-volume global port.



### Did You Know?

The Pasir Panjang Export Inspection Station was opened in 2013 and is Singapore Customs' first inspection station to identify and target high-risk export containers for X-ray scanning and inspection.

## Making Strides in Trade Facilitation

The success of trade facilitation is measured not just by volume, but by how thoughtfully systems serve those who rely on them. Guided by this, Singapore Customs transformed insights into action – refining processes for smoother trade, strengthening safeguards and upholding confidence.

### Simplifying TradeFIRST Renewals

For companies with years of strong compliance track record, repeating the same renewal checks year after year may seem disproportionately unnecessary. Yet, ensuring continued compliance and security is and will always be of utmost importance to us as a regulator.

To address this, Singapore Customs embarked on transforming the TradeFIRST renewal process to reduce administrative burden, while continuing to ensure a robust supply chain security.

This TradeFIRST transformation was rolled out in three phases. The first phase involved streamlined Secure Trade Partnership (STP) renewals. This was achieved by cutting requirements by more than 50 per cent through a simplified self-assessment framework. With the second phase, we extended validity periods based on scheme type and company risk profiles, taking into account compliance track records and TradeFIRST banding. More than 300 companies now benefit from longer validity periods.

The final phase, commencing by March 2026, will introduce risk-based renewal assessments. Reviews will focus on essential criteria rather than all requirements, thereby allowing Customs to concentrate oversight where risks are higher.

For traders and businesses, this TradeFIRST transformation means fewer submissions, shorter processing times and less disruption to daily operations.

By shifting focus from routine to risk-based renewals, TradeFIRST's regulatory approach now makes trade easier to navigate while keeping safeguards firmly in place.

### Facts & Figures

Over 50% reduction in STP renewal requirements

Over 300 companies granted extended validity periods

Validity extended from 2 to 3 years, or from 3 to 5 years

97 companies engaged during industry consultations

### Beyond the Story

**TradeFIRST**, or our Trade Facilitation and Integrated Risk-Based System, provides a unified framework for all companies who wish to apply for a Singapore Customs scheme or licence. It uses a common set of criteria and methodology to assess companies' eligibility across all schemes and licences. Following Customs' thorough yet balanced risk-based assessment, the company will be classified into one of five bands – namely Basic, Standard, Intermediate, Enhanced, and Premium. The higher a company's band, the greater the facilitation that Singapore Customs will accord. Such transparency and consistency in the systematic manner they are assessed provide certainty to companies and facilitate participation in our schemes and licences.

Among these is the Secure Trade Partnership (STP), a voluntary certification programme consistent with the World Customs Organisation (WCO) SAFE Framework of Standards to secure and facilitate global trade. The programme encourages companies to adopt robust security measures using a risk-based approach in their trading operations to improve global supply chain security. By participating in the programme, a company demonstrates commitment and willingness in keeping the supply chain secure.



## A Listening Ear for Better Trade

Good policies that improve the way we ensure revenue and enable trade are not merely a paper exercise. Listening to and understanding the needs of our stakeholders beforehand is even more fundamental.

And this was indeed why Singapore Customs embarked on a comprehensive industry engagement exercise from 2024 to 2025. We spoke directly with traders and businesses to understand how they truly operated on the ground when moving goods and transacting with us.

Through surveys, focus group discussions, virtual sessions and company visits, Customs engaged over 250 businesses across diverse supply chain segments. These engagements provided deeper insight into different business models, operational pain points, and emerging trends, enabling Customs to design more targeted and responsive trade facilitation measures.

Such engagement would lead to significant impact. The insights gathered would help to streamline processes affecting about 200,000 permit applications annually, reducing processing times from days to minutes. For businesses, this also means lower compliance costs and more predictable cargo flows. For Customs, it means successfully implementing solutions that address bottlenecks.

### Facts & Figures

**Over 250** companies engaged across the supply chain

**Over 4,000** business/trade entities reached through surveys

Beyond efficiency gains, the exercise has also strengthened trust, shifting interactions from compliance-focused exchanges to collaborative dialogue. Businesses, particularly smaller enterprises, valued being heard and knowing that their feedback could shape meaningful changes.

By further building our institutional knowledge and keeping relations warm with the industry, Customs reinforced its role as a facilitative partner who ensures that existing and future trade policies remain pragmatic, proportionate and aligned with how trade is actually conducted.

## Two Become One – A Single Permit for Smoother Cross-Border Movement

For traders moving goods across borders, time is of the essence. Before 2025, goods transhipped through Singapore's land checkpoints were treated as imports for re-export, even when the goods never entered the domestic market. Traders were required to apply for two separate permits and comply with additional regulations. This meant added costs, processing time and uncertainty for shipments simply passing through Singapore.

From 1 January 2025, Singapore Customs simplified this process by introducing a single through transhipment permit for land intermodal transhipments. Instead of two permits, traders need only make one declaration. Goods are now subject only to transhipment regulatory requirements, significantly reducing administrative burden while maintaining appropriate controls.

Developed in close consultation with industry and partner agencies such as ICA, the impact has been tangible. Businesses now save at least 50 per cent of time per shipment, up to six working days for controlled goods, and up to \$2 million annually in compliance and administrative costs.

The shift reflects a more streamlined approach. Instead of relying solely on documentation, Customs has shifted to a pro-enterprise approach while ensuring the

necessary physical security measures remain in place to safeguard the nation's security and revenue.

The initiative also aligns land transhipments with existing facilitation for those via sea and air, thus ensuring consistency across the various transport modes and further enhancing Singapore's competitiveness as a regional and international logistics hub.

### Facts & Figures

**50%** or more time saved per shipment

Up to **6** working days saved for shipments with controlled goods

Up to **\$2 million** in annual cost savings for businesses

## Taking the Load Off the Roads by Tapping On Barges

With container volumes between terminals growing, moving controlled goods by truck had become a growing load on port operations and Singapore's roads. In the past, there was no alternative. Security requirements necessitated that containers with controlled goods had to be transported out from sea ports via trucks. On 24 July 2025, Singapore Customs introduced a new facilitation that changed this.

Working closely with the Port of Singapore Authority (PSA), ICA, and internal stakeholders, Singapore Customs has enabled containers carrying controlled

goods to be transported by barge between PSA terminals, while maintaining strong regulatory controls.

The impact has been significant. With barges capable of carrying up to 2,200 containers per trip – compared to one container per truck – the shift significantly improves transport efficiency, reduces road congestion, and eases pressure on inter-gateway operations.

This facilitation reflects Customs' approach to trade facilitation – removing operational constraints where possible, even as risks are well managed. It also strengthens Singapore's position as a leading transhipment hub and provides a scalable model to support future port developments.

### Facts & Figures

**Up to 2,200** containers per barge journey (vs 1 container per truck trip)

**Up to 1,900** truck trips eliminated annually

**Up to \$400,000** industry cost savings annually



# Beyond Duty, Always With Heart

## What does it mean to go beyond one's duty?

Sometimes, when warranted, it is about boldly pivoting from the tried-and-tested to move things forward, even in the face of uncertainty and disruption. At others, it is about firmly holding the line on doing what is right with resolute impartiality, even if we risk going against popular opinion or perception. At all times, due diligence and care are taken to properly assess and connect the dots within our entire Customs and trade ecosystem, before formulating solutions and plans of action.

Now and always, this is the defining quality of our people in Singapore Customs.

Through their personal stories that we now share, four Customs officers affirm that despite holding various roles and functions, what binds them and everyone in the #OneCustoms Family together is a common sense of purpose: To always go beyond expectations in not only ensuring our policies and systems work as they should, but also following through with decisions and actions underpinned by integrity and care. All while upholding the innate trust in Singapore's trade and revenue collection framework.

These stories showcase their steadfast professionalism, decisiveness and empathy when called for in their day-to-day work. This is service that goes beyond duty. One carried out with unstinting commitment to integrity and fairness, and always with heart.



## From Policy to Possibility

For Yi Xin, trade rules matter as they are not simply technical requirements. They impact real businesses. She sees her role as bridging policy and day-to-day operations to keep Singapore's trade system robust, fair and thriving.

My work helps create a level playing field where all businesses, regardless of size, have access to clear guidance in support of their ability to trade.

I recall how a trader I worked with was facing difficulties claiming the preferential tariff treatment it was entitled to in the importing country. As formal channels had not yielded a response, the business found the issue becoming increasingly urgent.

An opportunity arose for me to speak directly with my counterparts during the sidelines of a Free Trade Agreement (FTA) negotiation meeting. This face-to-face conversation helped expedite matters as the importing authority then arranged a meeting with the trader to resolve the issue. As a follow-up, I also ensured that the correct practice was communicated to officers on the ground. Ultimately, the company managed to claim the due preferential tariff treatment on goods worth millions of dollars.

## A Steady Mind in Shifting Times

The shifting global trade developments in 2025 had further shaped how I work. We had to assess implications quickly, coordinate across agencies and provide clarity to traders under tight timelines. In doing this, I have learned to adapt quickly and balance facilitation with safeguards in place. Adopting this growth mindset was a necessary part of my role in upholding Singapore's position as a trusted trade hub.

## Why I Do This

Our role goes beyond technical expertise alone. We are the link to reconcile policy shifts with ground realities. Such pragmatic support matters the most to businesses when it comes to trade.

I find great fulfilment when I help protect compliant businesses from losing out simply because of unfair practices to circumvent tariffs, and guide them in tapping on opportunities created by free trade agreements that they might not even be aware of.

**Our role goes beyond technical expertise alone. We are the link to reconcile policy shifts with ground realities.**

**LAM YI XIN**  
Tariffs & Trade Services,  
Trade Division

## When Teamwork Cracks the Case

Shamir's work in trade investigations is driven by teamwork and a strong sense of responsibility. For him, impact comes not just from outcomes, but from how the enforcement is executed with sound judgement, collaboration and purpose.

The most meaningful moments in my work come from tackling complex investigations with my teammates.

Many cases require us to pool different strengths, perspectives and expertise to piece together evidence and build a solid case. We spend long hours reviewing documents, interviewing witnesses and coordinating across agencies. What makes the work rewarding is our shared goal: We know our work helps protect due revenue for Singapore, while also enabling trade. On top of this, the utmost support we give one another through challenges and breakthroughs makes even the most demanding investigations feel gratifying.



Many cases require us to pool different strengths, perspectives and expertise to piece together evidence and build a solid case.

**MUHAMMAD SHAMIR BIN KAMALUDDIN**  
Trade Investigation,  
Intelligence & Investigation Division

## Turning Data into Direction

As a data analyst, Jordan works behind the scenes, leveraging data to shape decisions long before outcomes are visible. For him, impact comes from understanding how systems, people and operations connect, and ensuring that each part supports the others.

In my role, I must work closely with teams across different divisions on data initiatives and shared projects. The goal is simple: Help make work easier and more effective by mining data to deliver clearer insights, enabling faster decision-making and simplifying processes.

When used well, data can strengthen how Customs safeguards revenue and supports trade, even if the impact is not immediately seen.

**Understanding the Bigger Picture**  
A turning point came earlier in my career, when I had the opportunity to join colleagues on the ground during container inspections at a trader's warehouse.

I saw first-hand how back-end data analysis translated into discrepancies being uncovered and revenue protected. The experience gave me a strong sense of purpose in the bigger scheme of things, and continues to motivate me today.

**Building Something That Lasts**  
A rewarding experience for me was contributing to the development of a unified data platform for Customs. As a relatively young Data Division, we were venturing into unfamiliar territory and constantly learning along the way.

When the platform went 'live' and colleagues shared how it truly eased real pain points in their work, it reinforced to me the value of persistence and teamwork.

### Staying Curious, Staying Relevant

With AI and technology evolving quickly, I believe adaptability and curiosity matter more than ever. While many technical tasks can now be supported by tools, learning how to employ them well still depends on the people as users. My aim is to keep building systems that help my colleagues make better decisions and reap more positive outcomes for Customs.

When used well, data can strengthen how Customs safeguards revenue and supports trade, even if the impact is not immediately seen.

**JORDAN HAN**  
Data Analysis & Governance,  
Data Division



## A Licence to Move Forward

Abdullah's work sits at the intersection of regulation and reassurance. For him, clear communication and empathy are as important as technical expertise, especially when businesses are navigating the unfamiliar.

A memorable experience involved helping a Japanese licensee relocate their bonded warehouse in Singapore. Based overseas and new to the process, they were growing anxious from working against tight timelines.

As time was indeed not on their side, I made sure to explain the requirements in plain and direct terms, outlining feasible options and proactively checking on their documentation. With constant communication, the relocation was completed on time without any issues.

Their relief reminded me that beyond my technical knowledge, patience, clarity and empathy can also make the biggest difference.

### Confidence, Built Quietly

In my role, I hope to make a quiet but meaningful impact. For businesses, this means offering ready support while ensuring compliance. For the public, I want to keep building on that confidence that Singapore's trade flows are smooth, resilient and well-managed, and that revenue is safeguarded.

### Lessons Learned and Earned

Since joining Customs in 2007, each experience has broadened my perspective and deepened my personal journey of growth.

An edifying experience I will always remember was being cross-examined during a court trial. It taught me the importance of staying composed and firm under pressure, building up my resilience.

### Strength in Team and Trust

Every day, I am reminded that adaptability, good communication and building trust – both with teammates as well as the public and businesses we serve – are just as critical as technical expertise in our Customs work. Artfully blending these skills allows us to respond effectively to change, and stay both relevant and future-ready.



Every day, I am reminded that adaptability, good communication and building trust – both with teammates as well as with the public and businesses we serve – are just as critical as technical expertise in our Customs work.

**ABDULLAH BIN MOHAMED**  
Schemes & Licence Management,  
Compliance Division



# Protecting What's Ours

## Enforcing What Matters

Singapore Customs plays a critical role in ensuring that revenue arising from customs and excise duties and the applicable Goods and Services Tax (GST) is duly collected. This is a core aspect of what we do as part of the Ministry of Finance.

Our work not only safeguards public funds, which ultimately support our nation's long-term development and future needs. It also helps ensure a level playing field of fairness and compliance among all businesses, thus reinforcing our standing as a rules-based trading partner.

Through steadfast oversight and timely enforcement actions, Customs ensures that all that we do to protect revenue due to Singapore and Singaporeans remains robust, transparent and trusted.

Each enforcement case tells a larger story. Not just of offences uncovered, but of occasions where our officers upheld their professionalism and decisiveness in tackling complex situations requiring quick wits and sound judgement.

Whether it is intercepting smuggling attempts or disrupting organised syndicates, Customs officers have carried out their duties with a clear sense of purpose – to protect what belongs to Singapore.

This is why we do it: Every dollar of duty or tax evaded is a loss to the nation. Any smuggling attempt weakens confidence in our standing as a trading partner and disrupts trade from moving smoothly and securely. Customs' enforcement work addresses these risks directly, balancing the need to facilitate trade with firm action against those who seek to exploit the system.

The cases that we now share reflect the vigilance and resolve required to keep our economy secure.

## Side Story 1



### Repeat offender fined a record \$75.9 million for smuggling duty-unpaid cigarettes

During two operations in January 2017, Singapore Customs uncovered an elaborate scheme involving three individuals to smuggle duty-unpaid cigarettes into Singapore using licensed warehouses.

The trio masterminded a plan to divert shipping containers bound for warehouses at Jurong Port Road and Pioneer Sector 3, where excess duty-unpaid cigarettes could be removed to be sold. Perhaps the most intriguing aspect of this crime was how they planned to evade detection – by modifying these shipping containers to open without having to break the seals, thereby creating the impression of untampered cargo.

Still, this did not stop Customs officers from cracking the case.

In total, Customs seized 25,600 cartons of duty-unpaid cigarettes. The duty and GST evaded amounted to a total of about \$2,530,042.

▲ Duty-unpaid cigarettes found in the three containers.

The culprits were sentenced as follows:

- As a repeat offender, Chia Kee Har, a Singaporean man aged 68, received enhanced punishment and was sentenced in November 2024 to five years and six months' imprisonment and a \$75.9 million fine – the highest court fine meted out for smuggling duty-unpaid cigarettes. In default of payment, he faces six years' imprisonment. This took into consideration that he was previously convicted in 1993 for a similar offence involving 20,500 cartons of duty-unpaid cigarettes.
- Tan Tian Chye, also a 68-year-old Singaporean man, was sentenced in March 2024 to three years' imprisonment and fined \$35 million. In default of payment, he faces five years' imprisonment. He is serving the sentence in place of the unpaid fine.
- Ang Suan Lay, a Singaporean woman aged 63, was sentenced in November 2024 to three years' imprisonment and fined \$35 million. In default of payment, she faces five years' imprisonment.
- Three migrant workers – Eganathan A/L Sivalingam, Murali A/L Maria, and Thinesh Ravichandran – who were involved in unloading and sorting the duty-unpaid cigarettes were convicted between October 2017 and February 2022. Each was sentenced to three years' imprisonment.

## Side Story 2

### End of the road for trio who misused three vehicles for cigarette smuggling

Singapore Customs slammed the brakes on a scheme involving the misuse of three vehicles – two company lorries and one rental van – in the delivery of duty-unpaid cigarettes. All the vehicles were seized.

Our enforcement actions for this case netted the following outcomes:

- During the 16 June 2025 operation at Bidadari Park Drive, we seized 6,000 cartons of duty-unpaid cigarettes, along with approximately \$2,224 in cash believed to be proceeds from sales.
- Over 2,150 cartons of duty-unpaid cigarettes, along with approximately \$13,000 in cash, were seized during the 7 August 2025 operation at Tebing Lane.

Four male Indian nationals were arrested in connection with the case. Investigations revealed that they had been engaged by unknown parties to collect and deliver the duty-unpaid cigarettes using the vehicles.

One of the men, Narayanasamy Anandkumar, aged 36, was sentenced to 15 months' imprisonment and fined \$2,750. Court proceedings against another two men and investigations for the remaining man are ongoing.

The total duty and GST evaded amounted to approximately \$677,727 and \$69,828 respectively.



▲ Duty-unpaid cigarettes uncovered from the two operations conducted.



## Did You Know?

Vehicles used in committing customs offences may be seized and forfeited. Company owners and vehicle lessors must therefore remain vigilant in monitoring the movement and legitimate use of their vehicles.

### Side Story 3

#### Coming down hard on liquor deliberately declared as soft drinks

A staggering 2,880 bottles of undeclared beer – this was the cargo the container held instead of non-dutiable goods such as soft drinks and plastic bottles declared by the importer (Company A). The case was referred to Singapore Customs for investigations by the Immigration and Checkpoints Authority, which had supervised the 31 July 2025 container unstuffing operation at Mandai Link.

When questioned by Customs officers at the scene, Company A's employee, a 26-year-old Malaysian woman, initially claimed the beer shipment to be an error. Following further questioning, she admitted otherwise. She was arrested and the beer was seized.

Our further investigations then established that the director of Company A, a Singaporean woman aged 50, had ordered the beer to be sold to a coffeeshop chain. She admitted to deliberately misdeclaring the beer as

▼ The duty-unpaid beer uncovered within a container in July 2025.



soft drinks to evade duty payments and increase profit margins.

The 50-year-old was also arrested and our investigators uncovered 14 other past shipments between April 2024 and July 2025, involving approximately 4,560 cartons of duty-unpaid beer. The total duty and GST evaded amounted to about \$99,809 and \$12,337 respectively. Investigations are ongoing for this case.

### Side Story 4

#### Smoked out by Customs

On the surface, the minimart along MacPherson Road looked like any other neighbourhood shop. It was fully licensed, familiar to its patrons and well-stocked for daily convenience. But beneath this facade of legitimacy, a different trade was quietly taking place.

Acting on information received, Singapore Customs carried out an operation on 13 August 2025 at the premises. Our officers uncovered multiple violations of the law, and seized approximately 693 bottles of assorted duty-unpaid liquor, as well as 101 cartons and 252 packets of duty-unpaid cigarettes, in all.



Investigations revealed that the minimart held a Class 3A liquor licence issued by the Singapore Police Force and a tobacco retail licence issued by the Health Sciences Authority. Despite operating under these legitimate licences, the owner, a male Chinese national aged 47, was allegedly found to be selling duty-unpaid liquor and cigarettes alongside lawful goods. He was arrested.

Further investigations established that he had allegedly used social media to source for duty-unpaid liquor and cigarettes from overseas sellers. The goods were allegedly delivered by unknown drivers to areas near the minimart, with cash payments made upon receipt. Once inside the shop, the duty-unpaid liquor and cigarettes were allegedly offered for sale to unsuspecting patrons.

The total duty and GST evaded for the duty-unpaid liquor and cigarettes amounted to approximately \$27,978 and \$3,035 respectively. The case is under ongoing investigations.



▲ Duty-unpaid liquor found at the minimart at MacPherson Road.

### Side Story 5

#### When the numbers don't add up: Unravelling a GST evasion plot

When a Singapore-based company director had devised an elaborate plot to evade GST payment for his imported goods using falsified invoices, Singapore Customs successfully detected the discrepancies buried in the paperwork for these goods.

Jin Songzhe, a 50-year-old Chinese national, was the director of C&C Combine Singapore Co., Pte Ltd (C&C Combine) and Help & Love Internet Technology (Singapore) Pte Ltd (Help & Love). Jin was found to have colluded with a China-based freight forwarder, Guangzhou Jeng-Sin Freight Forwarder Co., Ltd (Jeng Sin) to underestimate the value of imported goods to Singapore by falsifying invoices, thereby allowing lower import GST to be paid to Singapore Customs.

Acting on instructions from Jeng-Sin, C&C Combine prepared invoices reflecting the suppressed values. These invoices were then used by permit declaring agents to apply for customs import permits, with C&C Combine or Help & Love listed as importers.

While Singapore buyers had already paid the full GST amounts to Jeng-Sin, the falsified documents resulted in significantly reduced GST payments to Customs.



#### Did You Know?

Under-declaring the value of imported goods compromises trade integrity and undermines confidence in Singapore's duty and GST framework.

Such conduct carries severe consequences. Fraudulent evasion of duty or GST may result in penalties of up to 20 times the amount evaded, imprisonment for up to two years, or both.

Jin was found to have committed multiple offences between January 2022 and December 2022, including:

- GST evasion of approximately \$139,656 involving 64 import shipments.
- GST evasion of approximately \$61,990 involving 32 import shipments.
- Incorrect declarations amounting to approximately \$8,089 involving 38 import shipments.

In total, approximately \$209,735 in GST was evaded. Jin was fined \$450,000 by the State Courts.

### Side Story 6

#### Undeclared amulets were no protection against enforcement actions

Acting on information received, Singapore Customs launched an investigation into a company which had allegedly evaded GST on commercial imports of amulets from Thailand. Investigations revealed that having promoted the amulets through online livestream sessions, the company accepted orders from customers in Singapore and only then procured the items from overseas suppliers.

The amulets were hand-carried into Singapore, without being rightfully declared as commercial imports and payment of the applicable GST amount.

The company's failure to declare these amulets between April 2023 and March 2024 resulted in approximately \$91,871 in GST being evaded. Investigations are ongoing.



#### Did You Know?

There is no GST import relief on commercial goods brought into Singapore for sale. GST import relief is only applicable on goods meant for personal use, with the amount of relief dependent on the duration the traveller spent outside Singapore.

## Side Story 7

### No Green Light for Pokémon trading cards

Pokémon cards have evolved into high-value collectibles and are increasingly traded, including through overseas purchases for customers in Singapore.

In April 2025, Customs officers stopped two travellers at Changi Airport after they exited the Green Channel. The pair, a 32-year-old Malaysian man and Singapore Permanent Resident as well as a 33-year-old Singaporean woman, were suspected of bringing in Pokémon trading cards from Japan without declaring them for tax payment.

Checks uncovered a massive haul of 2,330 Pokémon trading cards, with a further 336 trading cards found during a follow-up search at their residence.

Investigations revealed that the couple owned a company which assisted customers in Singapore to purchase Pokémon trading cards from Japan for a commission of 10 to 15 per cent, with orders taken in advance.

The GST evaded on the trading cards amounted to about \$3,691, with a further \$1,906 short-paid on the cards seized from the couple's residence. Investigations are ongoing.

▼ The Pokémon cards uncovered.



#### Did You Know?

GST import relief applies only to qualifying legitimate travellers bringing goods into Singapore for personal consumption. For travellers who have been away from Singapore for 48 hours or more, the GST import relief is capped at \$500. For those away for less than 48 hours, the relief is capped at \$100.

## Side Story 8

### Driven by deception, intercepted by Customs

Following the discovery of undeclared spare parts in motor vehicles stored at a licensed warehouse, Singapore Customs' investigations of a motor vehicle importer revealed its sustained practice of under-declaring vehicle values to evade duty and GST.

The scheme involved the company director, a 42-year-old Singaporean man, and another Singaporean man, aged 51. Invoices stating suppressed values were submitted for customs assessments while undeclared amounts were routed separately as "warranty payments" and remitted to overseas suppliers.

Between June 2023 and April 2025, the under-declaration of 259 motor vehicles resulted in the short payment of approximately \$1,081,033 in total duty and GST. Investigations are ongoing.



#### Did You Know?

Licensed warehouses are premises licensed by Singapore Customs for storage of dutiable goods with the duty and GST suspended, pending re-export or removal for local consumption. Duty and GST are payable should the goods then be removed from the warehouse for local consumption.

## Side Story 9

### Cargo moved under a stolen identity

On 30 July 2025, Ayzo Pte Ltd (Ayzo), a local freight forwarding company, was fined \$36,000 by the State Courts for misusing the Unique Entity Numbers (UENs) of two companies and for failing to retain critical trade documents. The corporate identities had been misused in cigarette transhipment permits.

Singapore Customs had first uncovered this case in January 2024 when Ayzo had applied for four permits for transhipment of goods – from Dubai to Australia via Singapore – using the UEN of another local company, Gim Joo Textile Company Pte Ltd (Gim Joo). However, this was done without Gim Joo's knowledge or involvement.

Further checks raised additional red flags when Ayzo was unable to produce the corresponding export bills of lading (BLs) for verification.

Singapore Customs shared the information with Australian authorities who found that a shipment declared as "Gym Rubber Matting" actually contained over 10 million sticks of cigarettes.

Subsequent investigations revealed that between February and March 2024, Ayzo had also incorrectly



#### Did You Know?

Bill of lading is a document that provides evidence of a contract of carriage, receipt of goods, and the legal title to goods. It will usually contain information such as the mode of transport, the vessel or flight number, the shipper and the consignee, as well as the port of discharge and arrival.

declared the UEN of Singametal Overseas Pte Ltd for four additional cigarette shipments and failed to provide export BLs for verification. Singapore Customs confirmed that these shipments had likewise been misdeclared as non-cigarettes after obtaining the export BLs from shipping lines.

Further probes established that an unknown man based in India had engaged Ayzo to provide permit application and transportation services for the import and export of cigarettes through Singapore. Ayzo relied solely on information from this unknown man for permit applications, without exercising due diligence to verify the information with named importers and exporters in Singapore. Ayzo also failed to retain export BLs and did not check the accuracy of the goods descriptions prior to applying for export permits.

## Side Story 10

### Intelligence that travels beyond borders

Singapore Customs disrupts transnational smuggling of illicit goods by actively sharing timely and actionable intelligence with our overseas counterparts.

In 2025, Singapore Customs issued over 50 intelligence alerts to other customs administrations across multiple jurisdictions. Such proactive referrals led directly to significant enforcement outcomes overseas.

An alert in February 2025 to His Majesty's Revenue and Customs – the customs administration of the United Kingdom – led to the discovery of over 23 million cigarette sticks in two containers. In May 2025, our intelligence shared with the Australian Border Force and the U.S. Customs and Border Protection respectively resulted in the seizure of 8.68 million cigarette sticks from three containers, and 6.4 million cigarette sticks from one container.

In July 2025, our intelligence exchanges with Hong Kong Customs led to their major enforcement operation which culminated in the seizure of approximately 58 million cigarette sticks from 13 containers.

This collaborative approach is the cornerstone of our efforts to prevent criminal syndicates from exploiting Singapore's connectivity and efficient logistics services to conduct illicit trade.

▼ The cigarettes seized by Hong Kong Customs. (Photograph courtesy of Hong Kong Customs)



Every successful case outcome bears testament to how our regulatory regimes are rigorously and effectively enforced by our Customs officers with due diligence and initiative. While always ready to go above and beyond, they are also always guided by our one true north of rules-based impartiality and impeccable professionalism in catching individuals, businesses or syndicates who break our laws and bringing them to justice.

# Customs By The Numbers

These 2025 numbers bear testament to how Singapore Customs continues to go above and beyond in fulfilling our dual roles of revenue protection and trade facilitation, which in turn bolsters Singapore's economic resilience in an increasingly dynamic and complex global environment. Once again, we salute our officers whose tireless work on the ground and across their various capacities are the real drivers of these accomplishments in service of Singapore and our stakeholders.

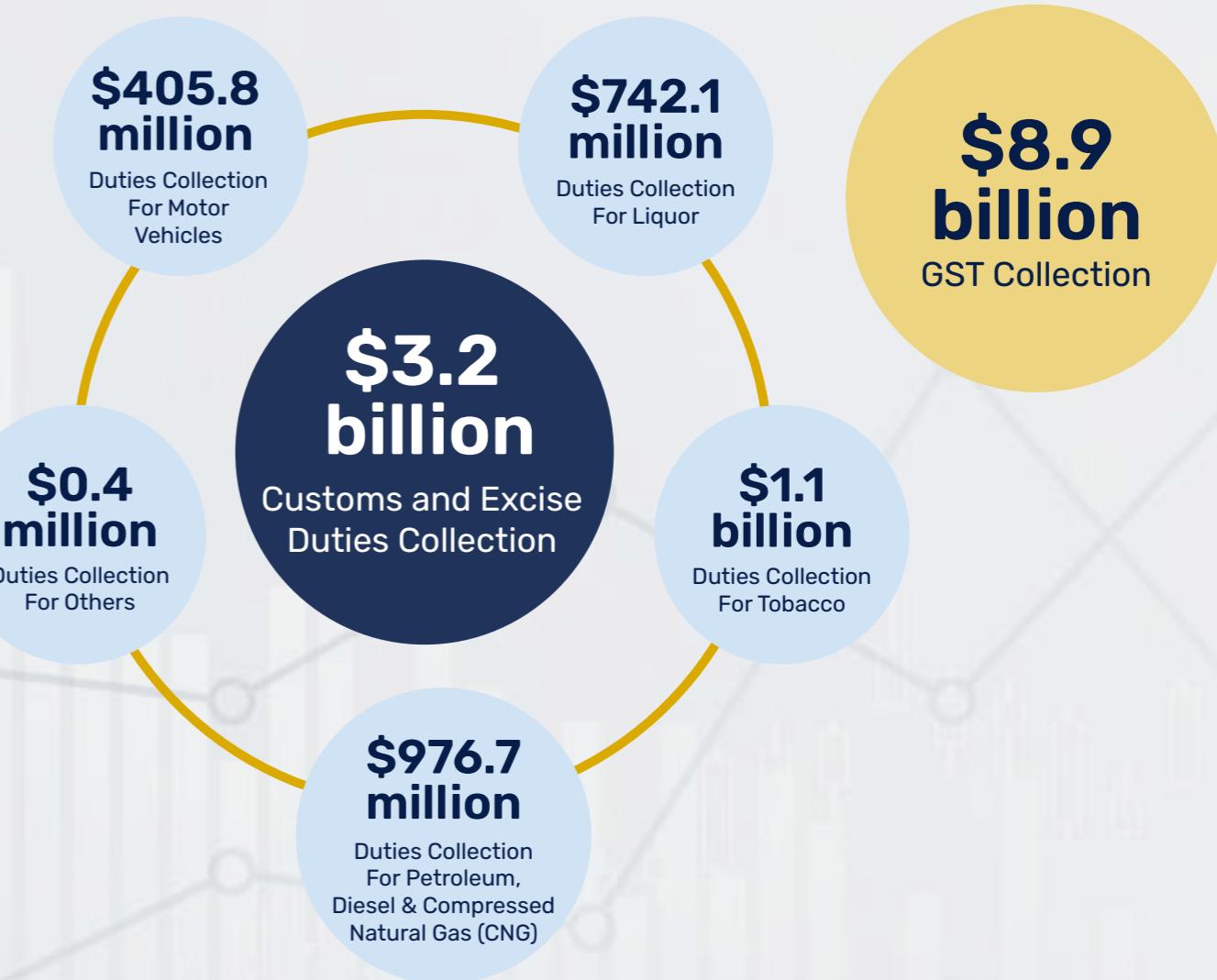
## Annual Enforcement Results 2025

Adopting a Whole-of-Government approach, Singapore Customs worked closely with other law enforcement agencies to enforce against revenue and trade offences relating to the importation and exportation of goods. Here are the key results in 2025.

	Total Cases (2024)	Total Cases (2025)
No. of Tobacco Cases Detected	20,131	<b>30,371</b>
No. of Liquor Cases Detected	3,384	<b>4,266</b>
No. of GST Cases Detected	5,447	<b>9,940</b>
No. of Fuel Gauge Cases Detected	4,923	<b>4,316</b>
No. of Trade Regulation and Export Control Cases Detected	533	<b>414</b>

## Revenue Collected in 2025

Singapore Customs upholds the nation's financial interests by ensuring the due collection of duties and taxes. This is the essential work we do to protect national revenue while enabling seamless trade.



When caught for not declaring dutiable and taxable goods they bring in at the checkpoints, Singapore residents returning from their holidays often claim to have been unaware of such duty and GST obligations. Ignorance is no excuse, which is why we continue to promote compliance through public education efforts like the Goods and Services Tax (GST) import relief they enjoy and the convenience of our Customs@SG web application for advance declarations and payments.

After all, the revenue collected belongs to Singapore and supports fair competition for local enterprises that comply with tax obligations. This is a win-win for Singapore and Singaporeans.

**JONATHAN LIM**  
Land Checkpoints & Operations,  
Checkpoints Division

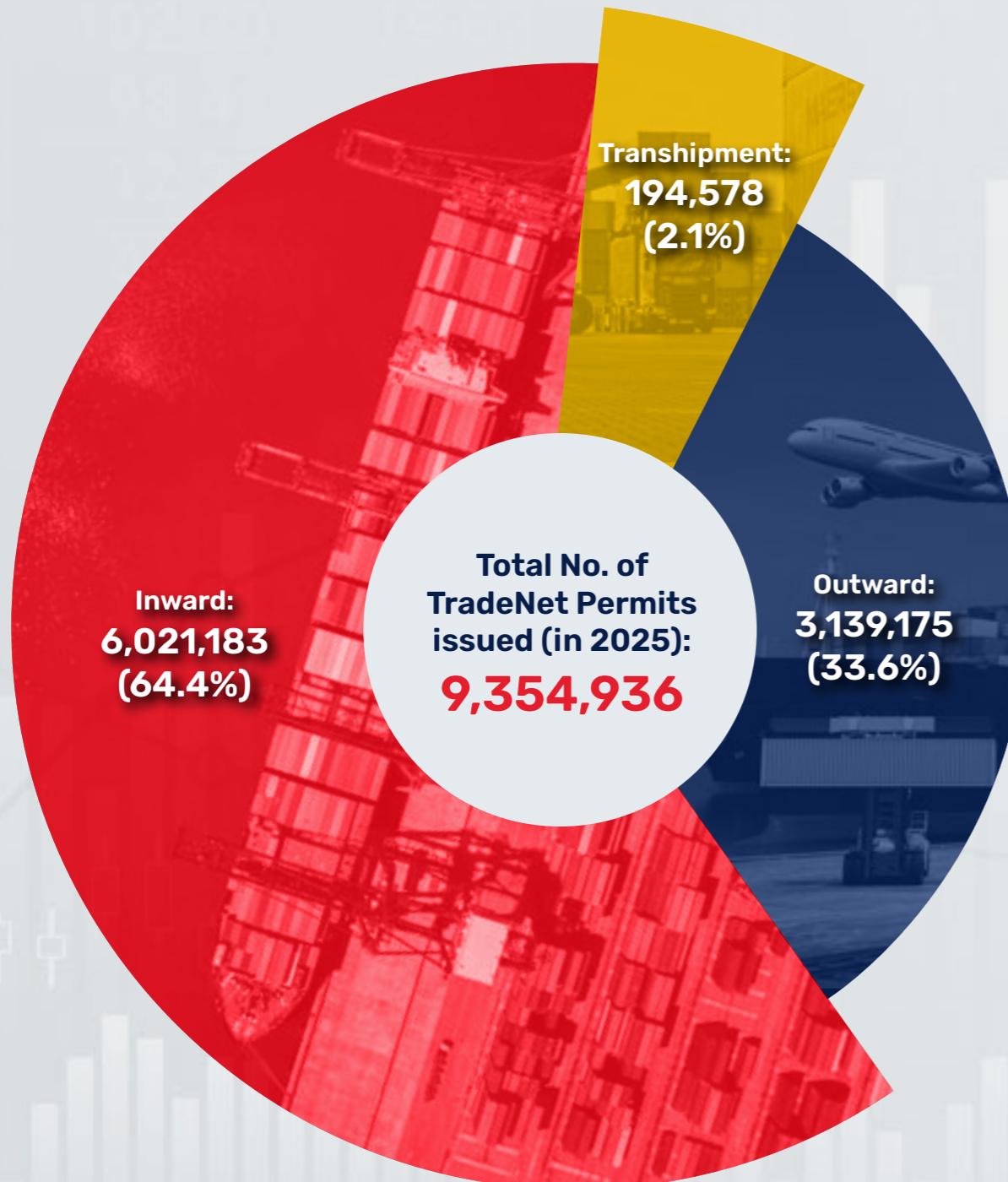


# Trade Facilitation Statistics

## TradeNet Permits

TradeNet, Singapore's national single window for trade declaration, remains a key platform for our trade facilitation efforts.

In 2025, we issued over 9.3 million TradeNet permits as Singapore's trade and logistics community fulfilled its import, export and transhipment-related regulatory requirements.



## Customs Licences

Equally vital to our traders are the various types of Customs licences they need to operate here. While we process new applications and renewals on an ongoing basis, here's a snapshot of the respective totals for the various types of licences in effect as of 31 December 2025.

Licences	Number of Licences as of 31 Dec 2025
Licensed Warehouse	141
Zero GST Warehouse	204
Container Freight Warehouse	1
Duty Free Shop	2
Bottling Warehouse	2
Excise Factory (liquor, tobacco, motor vehicles, CNG*)	29
Petroleum Licensed Warehouse	16
Petroleum Bonded Warehouse	19
Petroleum Refinery	4

\*Compressed Natural Gas

# Advancing Through Partnership



## Strengthening Supply Chain Connectivity

When trade works well, it is experienced as a seamless process for traders. Goods move through supply chains smoothly, and there is confidence that the necessary checks have balanced regulatory compliance and facilitation. Through closer coordination with our partners, Singapore Customs continues to explore avenues to further enhance such supply chain connectivity.

### Ten Countries, One Unified Vision

Fostering trust among our regional and international partners is an ongoing endeavour – and, critical to trade. Our exporters, for instance, may be able to clear cargo smoothly in one country, but must undergo layers of checks in another. The cost of such operational streamlining – or otherwise – is not just time, but trade uncertainty as well.

Recognising this, Singapore Customs has worked to ensure that the necessary trust for smooth inter-operability, where feasible, extends beyond specific national borders. The ASEAN Authorised Economic Operator (AEO) Mutual Recognition Arrangement (MRA) – or AAMRA – is the embodiment of these efforts coming to fruition.

Proposed by Singapore in 2018 and signed by all 10 ASEAN Member States in September 2023, AAMRA enables mutual recognition of each country's AEO programme.

Under AAMRA, certified AEOs benefit from expedited cargo clearance and priority treatment for inspections across ASEAN. By aligning

certification standards with the World Customs Organisation's SAFE Framework, this MRA strengthens supply chain security while reducing barriers for trusted businesses in the region.

Singapore Customs played a central role in driving this effort. From coordinating feasibility studies to leading paper comparisons and joint validation visits, we went above and beyond to support our ASEAN partners in aligning their AEO programmes with international standards. These efforts culminated in the launch of the first AAMRA pathfinder in August 2024, with full implementation expected to be completed in 2026.

Beyond immediate facilitation gains, AAMRA lays the groundwork for deeper regional and global integration. ASEAN customs administrations are exploring AEO mutual recognition arrangements with key dialogue partners – a development that will further extend the reach of trusted trade.

AAMRA reflects Singapore Customs' commitment to advancing partnership-led trade facilitation so as to strengthen security, improve predictability and support resilient supply chains across the region.

### Further Smoothening Singapore-India Trade

India is a key market for many Singapore-based traders. Yet, many may still encounter supply chain issues such as multiple layers of checks when doing business across either country – which can complicate planning and hinder trade flows.

2025 saw Singapore Customs taking significant steps forward to reduce such delays and better facilitate India-Singapore trade, through the India-Singapore AEO MRA.

By recognising each other's trusted trader programmes, Singapore Customs and India's Central Board of Indirect Taxes and Customs now enable certified companies to enjoy faster clearance when trading between both countries.

For businesses, the results have been tangible. AEO-certified traders benefit from reduced inspections, quicker cargo release and more predictable timelines. This lowers compliance costs and supports smoother planning, which is especially critical for time-sensitive and high-value shipments.

The arrangement also strengthens supply chain assurance. By aligning standards, the Customs administrations of both countries can focus enforcement on higher-risk areas and maintain security without slowing legitimate trade.

Trade between Singapore and India is set for continued growth, with the AEO MRA serving as a practical foundation for trusted trade. More than this, the arrangement reflects a shared commitment to reward trusted companies, simplify trade processes and make cross-border trade both secure and efficient.

### Less Paperwork, Faster Trade



Cross-border trade delays not only happen in real time at the port. They can also occur from navigating paper trails. Each time the origin information for goods arrives late, is incomplete or requires rechecking, shipments face clearance delays or incur higher costs. This can make all the difference between smooth clearance and costly disruption.

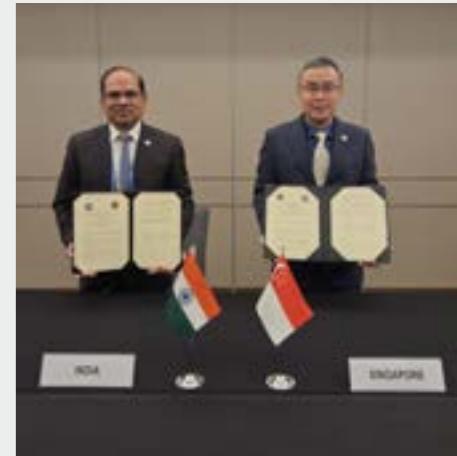
In addressing such issues, Singapore Customs expanded its Electronic Origin Data Exchange System (EODES) with China to include the exchange of Regional Comprehensive Economic Partnership (RCEP) electronic Preferential Certificates of Origin (ePCOs). Tapping on a secure system-to-system connection between both customs administrations, certificate data now moves digitally – reducing reliance on physical documents and post-arrival checks.

With this enhancement, traders can submit RCEP ePCOs for Singapore-origin goods exported to China over to China Customs. At the same time, Singapore Customs can directly view the RCEP ePCOs data for China-origin goods imported into Singapore.

Previously, exporters depended on paper certificates, which increased the risk of delays. Electronic exchange removes much of the manual handling and reduces errors that could trigger follow-up checks.

Extending EODES to RCEP trade with China also signals an improvement in how we tap on information to facilitate trade. As more digital trade frameworks come into effect, Singapore Customs will continue to invest in solutions to help businesses move goods with greater clarity, confidence and speed across borders.

▼ Central Board of Indirect Taxes and Customs of India's Chairman, Mr Sanjay Kumar Agarwal (left), and our Director-General, Mr Tan Hung Hooi, at the signing ceremony in May 2025 for the AEO MRA



# Expanding Market Access

As businesses increasingly look across regions to source, make and ship their goods, there is a need for trade rules to evolve and adapt. Singapore Customs has therefore taken the initiative to carve pathways which enable such growth across new markets and the development of more flexible regional value chains.



## More Sources, Fewer Barriers

For businesses that operate across multiple countries, the source of their materials determines whether their product qualifies for preferential tariffs. As supply chains become more interconnected, it is important to ensure that trade rules keep pace with realities.

The implementation of the Second Protocol to the ASEAN-Australia-New Zealand Free Trade Agreement (AANZFTA) on 21 April 2025 introduces the concept of "Full Cumulation", marking a significant advancement in regional trade facilitation. Under this framework, companies and manufacturers operating in ASEAN member states, Australia and New Zealand can now source components from across the region, combine production steps across multiple countries, and still qualify for preferential tariffs when exporting within the AANZFTA market.

The Second Protocol also incorporated industry feedback, allowing businesses to carry out product sterilisation during transit without facing origin rules complications. This provision further surmounts a long-standing challenge for businesses handling regulated or sensitive goods, allowing them to meet safety and regulatory requirements without losing tariff benefits.

Behind the scenes, Singapore Customs always works closely with the Ministry of Trade and Industry (MTI) and our regional partners to ensure such enhancements are formally agreed upon and practicable for ground implementation.

By implementing Full Cumulation and responding directly to operational realities, Singapore Customs has once again gone beyond to facilitate trade flows. The result? Clearer rules, reduced compliance burden and greater flexibility for regional value chains. More than this, the Second Protocol to the AANZFTA stands as a pathfinder model for future ASEAN trade agreements that balance facilitation with trust.



## Keeping Trade in Step with Latin America

For Singapore businesses, Latin America offers growing opportunities. However, the geographical distance and unfamiliarity with trade rules have often made market entry complex for Singapore-based traders. That is, until the Pacific Alliance-Singapore Free Trade Agreement (PASFTA) came into play.

Entering into force on 3 May 2025 for Singapore, Chile and Peru, PASFTA marks Singapore's first comprehensive FTA with the Pacific Alliance bloc. Initially signed at the 16<sup>th</sup> Pacific Alliance Summit in Colombia on 26 January 2022, the agreement opens new pathways into Latin America's Pacific Alliance markets, with Colombia and Mexico expected to join once their ratification processes are completed.

PASFTA provides preferential tariff treatment for Singapore-origin goods entering Pacific Alliance markets, while facilitating access to Latin America's

resource-rich economies. Building on existing frameworks such as the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) and the Peru-Singapore FTA, it enhances connectivity between Singapore and Latin American markets.

Singapore Customs has worked extensively with MTI to make PASFTA's business value a reality, collaborating with companies to establish clear origin procedures and guiding them on the procedures to claim preferential tariffs.

Looking ahead, Singapore Customs will continue focusing on helping businesses maximise PASFTA benefits, particularly by deepening their understanding and application of the Rules of Origin to enable smoother entry into new Latin American markets.



# Beyond the Horizon

Even as global trade grows more complex and dynamic, Singapore Customs remains steadfast in safeguarding the nation's revenue while enabling the secure and efficient flow of trade. With clarity of purpose and conviction, we will continue to adapt and evolve – guided by our core values and anchored by the trust we have built over time.

As we look ahead, we remain committed to keeping Singapore open, secure and thriving. Ready for what lies ahead, we move forward with confidence – always striving **BEYOND** today's horizons to realise our fullest potential.





**SINGAPORE  
CUSTOMS**