



**SINGAPORE  
CUSTOMS**

Ensuring Revenue.  
Enabling Trade.

# Handling of LCL Consolidated Cargoes

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## Customs Requirement

# Customs Requirement

LCL containers may be unstuffed outside the Free Trade Zone (FTZ), subject to the following:

1. All inbound goods in the LCL container must be covered by relevant Customs permits before checkpoint clearance.
  - a) Container number and shipper's seal of the LCL container must be declared in the Customs declaration
2. For any duty/GST suspended goods meant for storage in licensed premises e.g. LW or ZGS warehouse:
  - a) Container must first be unstuffed at approved premises
  - b) Any remaining duty/GST paid goods can either be unstuffed at: (i) the same approved premise; or (ii) the importer's/freight forwarder's premises after unstuffing of duty/GST suspended goods at the approved premises.

# Customs Requirement

3. For containers sealed for customs supervision of un-stuffing:
  - a) Customs red seals **must not be broken** without the supervision or written permission of Singapore Customs
  - b) Application for supervision of un-stuffing of goods should be e-filed **at least 1 working day** before the operations. Allocation of time slot is subject to manpower availability
  
4. For containers not sealed for customs supervision or given waiver of supervision, over-landed goods must be accounted to Customs within 24-hours from the time of un-stuffing.
  - a) Declare a **duty/GST in-payment permit** to cover the over-landed goods
  - b) Make a voluntary disclosure (VDP) to Singapore Customs

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## Compliance Findings



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- |   |  |   |                                       |
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| 1 | Smuggling of Contraband                                      | 2 | Unauthorised breaking of Customs seal |
| 3 | Undeclared Items   | 4 | Incorrect Declaration                 |
| 5 | Inappropriate use of invoice issued by overseas consolidator | 6 | Incorrect usage of generic UEN        |
| 7 | Importation of Counterfeit Goods                             |   |                                       |

# Smuggling of Contraband

- LCL Shipments can be used to smuggle in contraband such as duty unpaid cigarettes or liquors.
- They can be imported in under false permit declarations such as “seasoning products” for liquors or hidden via coverloads such as paintings or light fixtures.





# Red Flags: Signs of Non-Compliance

- Omission of freight/insurance charges when determining the CIF value
- Heavy and bulky shipments declared with low value, especially when CIF value declared is even lower than the freight charges
- Luxury or high-value items declared with low value
- Highly-insured shipments declared with low value

# Tell-Tale Signs of a Suspicious Shipment

Companies are advised to highlight suspicious shipments to safeguard your company

## Tell-Tale Signs

Goods	<ul style="list-style-type: none"><li>• Goods with compartments or cavities which can be used to conceal contrabands</li><li>• Weight of cargo does not correspond with declared weight of items</li></ul>
Delivery Address	<ul style="list-style-type: none"><li>• Invalid delivery address</li><li>• Last minute change in delivery address</li><li>• Delivery to a location which is not a proper residential or business unit (e.g. void decks)</li><li>• Items delivered to suspicious locations; e.g. industrial oven delivered to HDB, treadmills delivered to non-sports company</li></ul>
Delivery Contact Number	<ul style="list-style-type: none"><li>• Invalid contact number</li><li>• Last minute change in contact number</li><li>• Repeated calls received to check on status of delivery, or requesting for self-collection</li><li>• Sense of urgency by caller</li></ul>

# Reporting Duty and GST Evasion, and Other Illicit Trade

## Report to Us

[Report duty/Goods and Services Tax \(GST\) Evasion and Other Illicit Trade](#)

If you are aware of any individual or business which has evaded duty/GST or have information on any other illicit trade activities, you may provide information to Singapore Customs using the [reporting template](#).



## Reporting of Customs Offences

Singapore Customs takes a serious view of import tax evasion and other violations of Customs laws relating to import, export and transhipment of goods.

By reporting illicit trade practices, you will contribute to maintaining the integrity of Singapore's trading system where individuals and businesses conduct trade fairly, and pay the correct amount of taxes.

1. Describe in detail on how duty/GST evasion or illicit trade practices were carried out:

2. How did you get to know of the duty/GST evasion or illicit trade practices?

# Unauthorized Breaking of Customs Seal



# Unauthorized Breaking of Customs Seal

## Proper Procedures

1. For containers affixed with Customs red seal, consignees or their transport agents must apply to Singapore Customs for supervision on the un-stuffing of goods
2. E-filing for supervision of un-stuffing of goods should be at least 1 working day before operation
3. Allocation for operation is subject to manpower availability
4. Customs seals must not be broken without supervision or written permission of Singapore Customs

# Undeclared Items

- There may be situations where items not declared in the importation permit were also packed along with the consignment.
- These items can consist of dutiable and controlled goods and are imported without the approval from the relevant Competent Authority.





# Undeclared Items

## Proper Procedures

1. Remind overseas consolidator not to pack “extra goods” into the container and furnish accurate and complete manifest/packing list
2. Ensure that Customs permits for all items are approved by Customs prior to clearance of container from FTZ
3. If undeclared items are found after un-stuffing:
  - a) Declare a duty/GST payment permit to cover the over-landed goods
  - b) Make a voluntary disclosure to Singapore Customs

# Undeclared Items

## Proper Procedures

4. Acknowledgement (advance notification, license and certificate approvals) must be obtained from Competent Authority (CA) (e.g. HSA, SFA) prior to importation if the goods are controlled
5. List of Controlled Goods can be found on Customs website:  
<https://www.customs.gov.sg/businesses/importing-goods/controlled-and-prohibited-goods-for-import>
  - a) Examples
    - i. Toy guns, pistols and revolvers
    - ii. Publications and audio records
    - iii. Pharmaceutical products

# Incorrect Declarations

1. Line Item Number

2. HS Code

3. Item Description

4. Container Number

5. Value

Goods classified under different HS codes were consolidated into one single line item in the TradeNet declaration.



# Incorrect Declarations

CONSIGNMENT DETAILS (Cont'd)				
S/NO	HS CODE	CURRENT LOT NO	PREVIOUS LOT NO	
MARKING	CITY OF ORIGIN	BRAND NAME	MODEL	
IN HAWB/HUCR/HBL			OUT HAWB/HUCR/HBL	
PACKING/GOODS DESCRIPTION			HS QUANTITY & UNIT	
			CIF/FOB VALUE (\$\$)	
			GST AMOUNT (\$\$)	
MANUFACTURER'S NAME				
25	94036090			
	CN UNBRANDED			
	HT2019JJG-SIN			
	DINING TABLE, 4 CHAIRS, SOFA, TV CABINET		7.0000 NMB	
			619.98	
			43.40	

Trader had declared items under a consolidated HS code of "94036090"

2 results found, displaying 1 to 2									
HS Code	HS Description	Import	Export	Transshipment	CA Product Code	CA Product Description	Product Quantity Unit	Customs Duty	Excise Duty
94036090	OTHER WOODEN FURNITURE NES EXCL FUME CUPBOARDS	CIT	CIT	CIT	ATP1FADOZN	OTHER WOODEN FURNITURE MADE OF DALBERGIA NIGRA (BRAZILIAN ROSE WOOD) OR WITH PARTS CONTAINING DALBERGIA NIGRA	NMB	-	-
		CIT	CIT	CIT	ATP2FAZOZ8F	OTHER WOODEN FURNITURE MADE OF DALBERGIA SPP OR WITH PARTS CONTAINING DALBERGIA SPP.	NMB	-	-

HS code may not be accurate for the items under the Line Item Description







# Incorrect Use of Generic UEN

There are instances where importers have used UENs 99999000000N (Used Personal Effects UEN) or 99999990000C (Miscellaneous UEN) to declare goods imported for commercial purposes.

## Examples of consignments that should not be under generic UENs

1. Importing the same or similar items many times (e.g. prayer alters, garments, furniture, bedroom cabinets)
2. Companies/schools importing goods
  - a) Refer to “Correct Usage of Generic Unique Entity Numbers in Tradenet Declarations” (Circular No: 11/2014 dated 17<sup>th</sup> July 2014).
    - i. <https://www.customs.gov.sg/news-and-media/circulars/2014-07-17-circular112014.pdf>

# Incorrect Use of Generic UEN

## Proper Procedures

1. 99999000000N (Used Personal Effects UEN) and HS code 9892.00.21 should only be used if the goods are **used household items** and **personal effects**
2. 99999990000C (Miscellaneous UEN) should only be used to import goods by individuals for **non-commercial** purposes
  - a) UEN of actual importer should be used for commercial goods
3. Full name of the individual should be declared in the “importer name” field when using the generic UENs

# Importation of Counterfeit Goods

Counterfeit goods can involve either luxury goods or high value items declared as a low value.



# Offences and Penalties

Singapore Customs takes a serious view on the failure to make a declaration under the Customs Act

Any person guilty of failing to make a declaration or making an incorrect declaration under the Customs Act is liable on conviction



**A fine up to \$10,000, or the equivalent of amount of the customs duty, excise duty and GST payable, whichever is higher**

**OR**



**An imprisonment for a term up to 12 months**

**OR BOTH**

# Content

## Achieving Self Compliance

# Achieving Self Compliance

## Voluntary Disclosure Programme

1. VDP is for individuals or companies to voluntarily disclose errors/omissions committed by them under the laws and regulations administered and enforced by Singapore Customs
2. Voluntarily disclose any errors/omissions to Singapore Customs using the VDP Application Form on FormSG /NTP
3. More information on the Voluntary Disclosure Program can be found at  
<https://www.customs.gov.sg/businesses/compliance/voluntary-disclosure-programme/>



# Achieving Self Compliance

## Voluntary Disclosure Programme

1. Applicants are to note prior to submitting a VDP,
  - a) Complete with the necessary information & supporting documents (e.g. Permit, Invoice, BL/AWB, packing list and etc)
  - b) Made before any queries, notice or commencement of audit checks and investigations
2. Traders are to submit a VDP declaration as soon as a discrepancy is detected
3. Not an amnesty programme

# Achieving Self Compliance

## Customs-Related Courses

1. Singapore Customs has appointed Nanyang Polytechnic (NYP) & Republic Polytechnic (RP) to provide courses on customs requirements.
2. To equip traders with relevant knowledge in technical areas and regulatory requirements
3. For more information, please refer to Circular 23/2019 at <https://www.customs.gov.sg/news-and-media/notices/2019-11-28-N.pdf>

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### Other Short Courses

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SC101 Customs Procedures

SC102 Classification and the Harmonised System

SC103 Rules of Origin / Free Trade Agreements

SC111 Hands-on TradeNet® Declaration

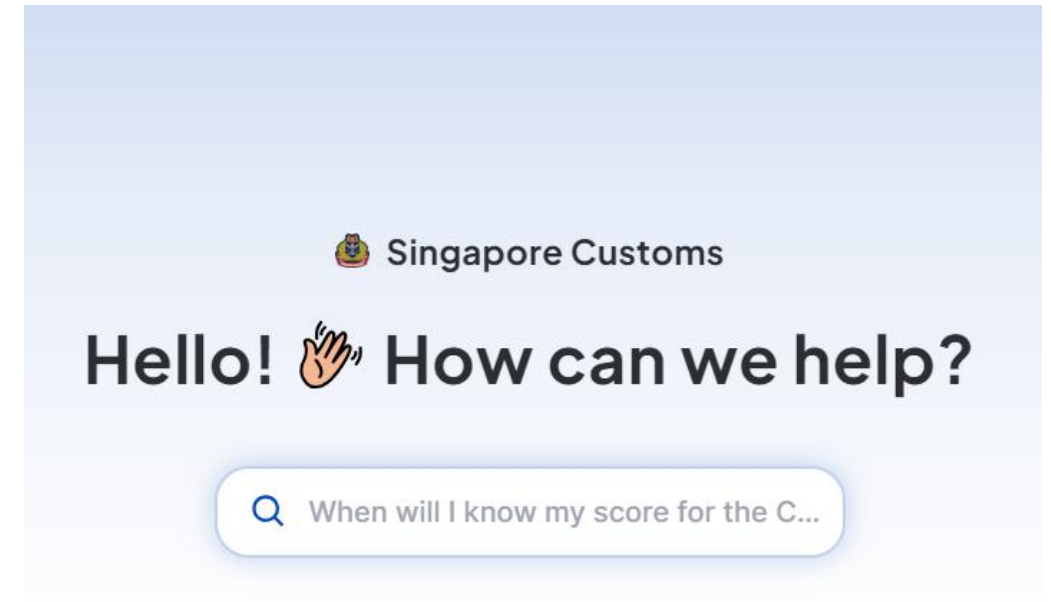
SC201 Basics of Strategic Goods Control Seminar

SC202 Essentials of Internal (Export Control) Compliance Programme

# Achieving Self Compliance

AskGov

1. Traders may also refer to Singapore Customs' AskGov portal for answers to their queries
2. Singapore Customs' AskGov portal can be accessed at <https://ask.gov.sg/customs>



# Contact Us

## Customs Call Centre

Tel: (65) 6355 2000

## Enquiries on Customs VDP-related enquiries

Email to us at: [customs\\_vdp@customs.gov.sg](mailto:customs_vdp@customs.gov.sg)

## Enquiries on Customs documentation & procedures

Submit an enquiry : [www.customs.gov.sg/feedback](http://www.customs.gov.sg/feedback)

For more info, visit Customs webpage:

<http://www.customs.gov.sg/contact-us>





**Thank You**