

We Make Trade Easy, Fair & Secure

Notice No: 20/2018 19 Oct 2018

Traders and Declaring Agents

Dear Sir/Madam

LAUNCH OF DIGITAL SERVICE FOR HAND CARRIED EXPORTS SCHEME (HCES)

We are pleased to announce that a new digital service for the HCES will be made available on the Networked Trade Platform (NTP) from 19 October 2018.

- The HCES allows businesses to zero-rate their supplies of goods hand-carried out of Singapore via Changi International Airport to their overseas customers. Goods under HCES need to be verified by Singapore Customs at Changi International Airport. The new HCES digital service allows businesses to receive an electronic copy of the clearance status of the goods through the NTP. The electronic copy of the clearance status of the goods can then be used for submission to IRAS to support your application for zero-rating your exported goods.
- Traders who wish to use the service require an NTP account. For information on setting up an NTP account, please refer to **Annex A.**
- Once your NTP account has been set up, you can search for the HCES service listing in the Value Added Services catalogue and subscribe to it. You can expect to receive approval of your subscription within 1-2 working days. You may refer to the screenshots provided in **Annex B** for additional information of the new service.
- 5 For more information on HCES, please visit www.iras.gov.sg/irashome/Schemes/GST/Hand-Carried-Exports-Scheme--HCES-/

Yours faithfully

Serene Ho
Director, NTP Office
for Director-General of Customs
Singapore Customs

(*This is a computer-generated notice. No signature is required.*) We hope that this notice has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this notice at enquiry_ntp@customs.gov.sg.





FREQUENTLY ASKED QUESTIONS

Q1: What is the HCES?

A1: The HCES allows businesses to zero-rate, i.e. charge GST at 0% on their supplies of goods hand-carried out of Singapore via Changi International Airport to their overseas customers.

Q2: How do I create an account on the NTP?

A2: You should first register for a CorpPass Account. After obtaining your CorpPass, you will need to select "Singapore Customs NTP" as one of the e-Services in CorpPass, for more information please visit https://www.corppass.gov.sg. You may also contact CorpPass helpdesk at (65) 6643 0577, 8am to 8pm on Mondays to Fridays, or 8am to 2pm on Saturdays or email your queries to support@corppass.gov.sg

You may then sign up for an NTP account. Information on how to set up your NTP account can be found at https://www.ntp.gov.sg> Get Started > Accessing NTP > Sign in with CorpPass.

Q3: How can I use the HCES digital service on the NTP?

- A3: 1. Login to your NTP account.
 - 2. Locate the HCES service under Data Tool & VAS, Value-Added Services and subscribe to it.
 - 3. A folder will be created in your company repository titled "Hand Carried Exports Scheme". This will be the folder where the digital clearance for HCES will be deposited.
 - 4. After obtaining clearance at Changi Airport at the Customs counter, the digital clearance will be routed to your company repository within 3 working days.

Q4: Who can access this service?

A4: Any business that utilises the HCES and hand-carries goods out of Singapore via Changi International Airport to their overseas customers. An NTP account is required.

Q5: How will I receive the digital clearance?

A5: After clearing your goods at the Customs counter at Changi Airport, you will receive the digital clearance in PDF format in your company repository in NTP. The document type is "Hand Carried Exports Scheme".

Q6: What happens if I have clarifications with my clearance?

- **A6:1.** Please email <u>customs_checkpoints@customs.gov.sg</u> for clearance related queries
 - 2. For NTP related gueries, email to NTPHelpDesk@accenture.com



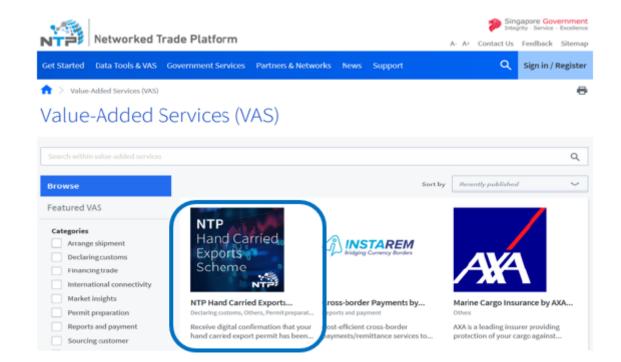
3. For any clarifications on this e-Tax Guide or the Hand-Carried Exports Scheme, please contact gst@iras.gov.sg

Q7: Am I still required to keep the physical copy of my permit with the physical endorsement?

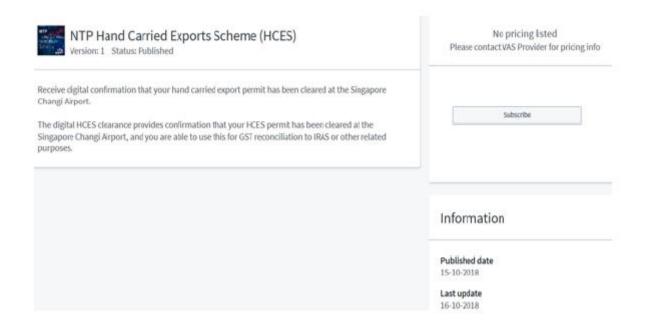
A7: Yes, for the moment this new digital service will run in parallel with the current process. Businesses will be required to keep the physical endorsed permits as supplementary proof. Businesses will be notified when the retention of the physical copy (or the physical endorsement of the permit) is no longer required and businesses need to only maintain the digital copy of the clearance status of the goods exported under the HCES.



Screenshot of VAS listing



Screenshot of VAS page



Screenshot of sample digital clearance

Endorsed Clearance for HCES

Permit Number: CA8J101895M

HCES Result Endorsed with No Discrepancies

Release Location T1 Airside

Remarks release location: PA

HS Code	Goods Description	Verified Quantity
28061000	HYDROGEN CHLORIDE (KGM)	20.0000
35022000	MILK ALBUMIN INCL CONCENTRATES OF TWO OR MORE WHEY PROTEINS (KGM)	20.0000
35029000	OTHER ALBUMINS ALBUMINATES & OTHER ALBUMIN DERIVATIVES (KGM)	40.0000
	Total verified	80.0000

Name of Officer HCES TESTER

Date and time of Endorsement 06/10/2018 1445 hrs





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(dated 19/10/2018)

Paragraph	Current Details	Updated Details	Date of Update
A6 (Annex A)	NTPhelpdesk@accenture.com	NTP_helpdesk@ncs.com.sg	3 Dec 2019
Footer	Tel: (65) 6263 1061 Email: NTPhelpdesk@accenture.com	Tel: (65) 6570 3053 Email: NTP_helpdesk@ncs.com.sg	3 Dec 2019