

SINGAPORE CUSTOMS NEWSLETTER  
MAY/ JUNE 2015



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Singapore Customs facilitated the import and export of goods and customs clearance for the arrival and departure of the National Olympic Committees and participants of the 28th Southeast Asian Games. (Photos: SINGSOC, Wong Yoon Wah)



## Facilitating Customs Clearance for the 28th Southeast Asian Games in Singapore

The 28th Southeast Asian (SEA) Games held in Singapore from 5 to 16 June 2015 drew to a spectacular close after nearly two weeks of exciting sporting action. To ensure Singapore's successful hosting of the SEA Games, the Games organising committee had worked closely behind the scenes with many Singapore government agencies. Singapore Customs played its part by facilitating the import and export of goods for the Games and the customs clearance for the arrival and departure of the National Olympic Committees and SEA Games participants. Find out more on page 01.

On the enforcement front, with the support of Singapore Customs and the Immigration & Checkpoints Authority, the Agri-Food & Veterinary Authority of Singapore seized a shipment of ivory tusks, rhinoceros horns and big cat's teeth with an estimated value of \$8 million that was transiting through Singapore. Singapore Customs also detained 700 counterfeit women's bags and wallets with an estimated street value of \$32,000. Singapore is committed to curbing wildlife trafficking through Singapore and upholding intellectual property rights, and does not condone such illegal trading activities. Read about these cases on pages 06 and 09.

To facilitate knowledge exchange and sharing of best practices, Singapore Customs held joint training programmes for its officers with the Royal Malaysian Customs Department (page 08) and the Immigration & Checkpoints Authority (page 11) in April and May 2015 respectively.

Traders who have just entered the industry can now attend a course that provides hands-on exercises and useful tips on using TradeNet, Singapore's single window trade declaration system. Details are available on page 12.

Patricia Bay  
Editor

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# Clearing the Way for a Successful 28th SEA Games

Singapore Customs worked with the Singapore Southeast Asian (SEA) Games Organising Committee to oversee the import and export of goods, as well as customs clearance procedures for the arrival and departure of the National Olympic Committees and SEA Games participants.

The 28th SEA Games was held in Singapore from 5 to 16 June 2015, but preparations to make the Games a success started more than a year before.

To prepare for Singapore's hosting of the SEA Games, the Singapore SEA Games Organising Committee formed a number of working groups. Singapore Customs co-chaired the Freight Forwarding & Customs Clearance Working Group with Sport Singapore, and also played a role in the Arrival & Departure Operations Working Group.

The bulk of Singapore Customs' efforts went into ensuring that the import and export of goods by the National Olympic Committees (NOCs) was fast and seamless. The types of goods moving in and out of Singapore for the SEA Games included non-controlled sports equipment, clothing items and equipment like grass turf to set up game locations; controlled items such as live horses, weapons for shooting events, food and medical devices; and telecommunication and media equipment.

Information on the freight procedures and customs clearance requirements for the SEA Games was incorporated into a Freight Forwarding and Customs Clearance Manual.

With inputs from Singapore Customs and the relevant Competent Authorities gathered in one place, the manual provided the NOCs with specific guidance on licence and permit application procedures, requirements

## IMPORTS FACILITATED BY SINGAPORE CUSTOMS FOR THE SEA GAMES



**52**  
sailboats, rowing  
boats and canoes



**45,645**  
polo tee-shirts



**12**  
horses



**2,000**  
sepak takraw balls



**30**  
rubber boats



**1.3**  
tonnes of  
communication cables



**15,893**  
parts for transmission  
apparatus



on controlled goods, and how to manage clearance issues if they crop up.


Details on the Temporary Import Scheme, which allowed equipment and goods to be imported for the SEA Games without payment of duty and tax, were also provided in the manual.

Two logistics companies were specially appointed for the SEA Games, and were briefed on permit application procedures to differentiate SEA Games-related imports so as to enjoy facilitation.

SEA Games participants enjoyed the same benefits as visitors to Singapore and could claim Goods and Services Tax

(GST) refunds under the Tourist Refund Scheme on goods purchased from participating retailers.

To facilitate GST refund claims by SEA Games participants, Singapore Customs worked closely with the SEA Games volunteers to equip them with knowledge of the GST refund process and the use of the self-help kiosks at Changi Airport to apply for GST refunds, so that they could assist the Games participants with their claims before departure. Dedicated GST refund counters for SEA Games participants were also set up at each airport terminal.

The last SEA Games that was held in Singapore took place 22 years ago in 1993. The professional commitment and close coordination among Singapore Customs' various branches and with other agencies have made a positive contribution towards the success of the 28th SEA Games. 



*Singapore Customs co-chaired the SEA Games Freight Forwarding & Customs Clearance Working Group to ensure the fast and seamless import and export of non-controlled sports equipment such as (clockwise from bottom left) dinghies and canoes, and controlled items like weapons for shooting events and horses. (Photos: SINGSOC, Homer Chua)*

# Five Things Traders Should Know About Certificates of Origin

Certificates of origin (COs) are documents used to satisfy buyers that the products they are importing from Singapore are of Singapore origin. Here are five things traders should know about COs.

01

## WHAT ARE COs?



An **ordinary CO** can be used to satisfy your buyers that the products exported are wholly obtained, produced or manufactured in Singapore.

A **preferential CO** can help improve the competitive edge of your exports by enabling your buyers to claim preferential tariff treatment when importing your products under one of the free trade agreements or schemes of preferences.

### Free Trade Agreements (FTAs)

Singapore has entered into FTAs with various countries. These agreements are either bilateral (for example Singapore and Korea), or multilateral (for example ASEAN, of which Singapore is a member).

### Schemes of Preferences

Singapore is currently a beneficiary under three schemes of preferences. These schemes grant beneficiary countries' exports lower import tariffs when imported into countries offering the scheme.

02

## WHO ISSUES COs?



Singapore Customs issues **ordinary COs** and **preferential COs**.

There are also five authorised organisations (AOs) that issue **ordinary COs**:

- Singapore Chinese Chamber of Commerce and Industry
- Singapore Indian Chamber of Commerce and Industry
- Singapore International Chamber of Commerce
- Singapore Malay Chamber of Commerce and Industry
- Singapore Manufacturing Federation

These organisations issue the certificates not only for locally manufactured or processed products, but also for products from other countries which are re-exported from Singapore.

However, ordinary COs for the export of Singapore-origin textiles and textile products to the United States are issued only by Singapore Customs.

For FTAs that administer a self-certification regime, the exporter or, in some cases, importer may self-certify the origin of the products.

03

## HOW TO APPLY FOR A CO WITH SINGAPORE CUSTOMS



### STEP 1

New applicants for ordinary COs or COs under any FTA or scheme of preferences will need to first register their factory or manufacturing premises with Singapore Customs using the manufacturer's application form on the Singapore Customs website. A site inspection will be conducted as part of the registration process.



### STEP 2

Upon successful registration, the manufacturer can submit the manufacturing cost statement of their product using the format for the CO scheme they are interested in. The various formats are available for download on the Singapore Customs website.

Singapore Customs will verify that the product meets the necessary rules of origin of the CO scheme.



### STEP 3

After verification, the manufacturer will receive a confirmation that the product qualifies under the CO scheme. The manufacturing cost statement is valid for one year from the date of the statement.

The manufacturer or exporter can then apply for a CO and an export permit for export under the CO scheme through TradeNet.



### STEP 4

Once the CO is approved, it will be available for collection within two to four working hours at the selected collection centre (either the CrimsonLogic Service Bureau or the Singapore Aircargo Agents Association).

04

## WHAT ARE THE BEST PRACTICES TO ENSURE COMPLIANCE WITH RULES OF ORIGIN REQUIREMENTS?

### DO

- Familiarise yourself with the requirements (for example, minimal operations, accumulation, origin qualifying criteria) under the rules of origin (ROO) provisions for the applicable CO scheme.
- Ensure that your products satisfy the ROO of the CO scheme, in particular the origin qualifying criteria. The criteria could vary across different CO schemes.
- Seek clarifications with Singapore Customs or the AOs (for ordinary COs) if you are unsure of the origin qualifying criteria for your products.
- Maintain updated production records of your products. Ensure that manufacturing cost statements submitted to Singapore Customs are accurate and up-to-date. Should any of your production methods or raw materials change, do inform Singapore Customs.
- Ensure that raw materials categorised as being of Singapore origin are manufactured in Singapore and similarly satisfy the ROO administered under the applicable CO scheme.

• Ensure retention of copies of COs and all supporting documents according to the time period stipulated in the respective CO scheme.

• Promptly accede to requests for documentation checks by Singapore Customs and allow access to your production facility by Singapore Customs officers upon our request.

• Implement clear working procedures for notifying Singapore Customs upon discovery of a possible error in origin declaration. A voluntary disclosure of the error should be made to Singapore Customs. Please refer to the Singapore Customs website for information on the voluntary disclosure programme.

### DON'T

- Make an origin declaration without ensuring that the product meets the origin qualifying criteria.
- Accede to requests from customers to make incorrect origin declaration.
- Re-label the country of origin on a product or its packaging.

05

## WHERE TO GET MORE INFORMATION ABOUT COs AND RULES OF ORIGIN?

Visit the Singapore Customs website for information on **COs**, **rules of origin** and **compliance matters**.

**Frequently Asked Questions** from traders and businesses can also be found on the Singapore Customs website.

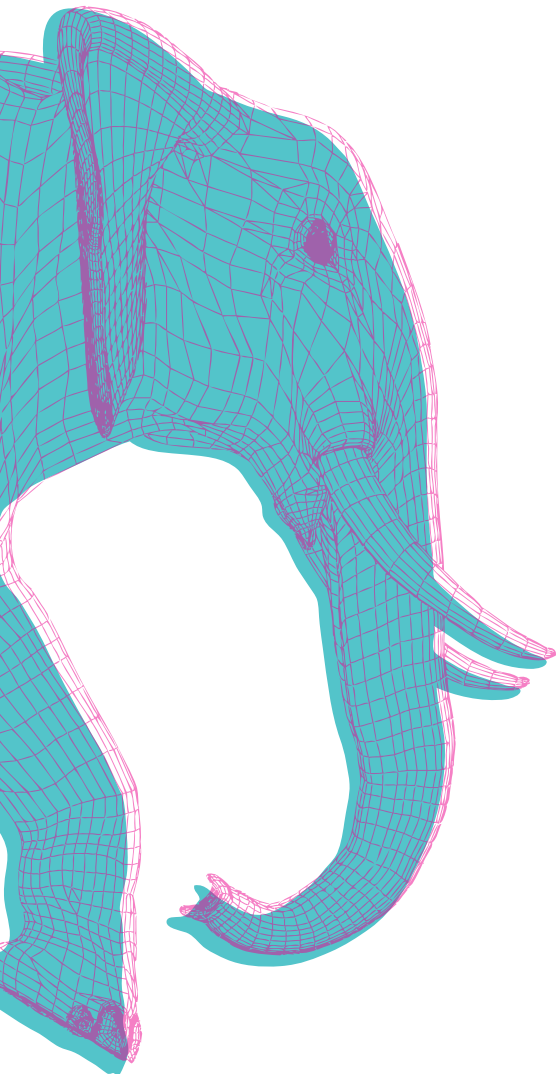
Attend the Singapore Customs Academy course **SC103 (Rules of Origin / Free Trade Agreements)** and share the information with the rest of your company staff.

For specific enquiries on the application of COs with Singapore Customs, email [customs\\_roo@customs.gov.sg](mailto:customs_roo@customs.gov.sg)



# Singapore Authorities Seize Illegal Ivory, Rhinoceros Horns and Big Cats' Teeth

Acting on a tip-off, the Agri-Food & Veterinary Authority of Singapore (AVA), with the support of Singapore Customs and the Immigration & Checkpoints Authority, has seized a shipment of about 3.7 tonnes of illegal ivory. This is the second largest seizure of illegal ivory since 2002.




**T**he shipment, which was declared as tea leaves, was shipped in two 20-foot containers from Kenya and was transiting through Singapore to Vietnam. On inspecting the two containers, AVA uncovered 1,783 pieces of raw ivory tusks concealed among bags of tea dust. AVA also found four pieces of rhinoceros horns and 22 pieces of canine teeth believed to be from African big cats. The haul, estimated at \$8 million, has been seized by AVA for further investigations.

Under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), to which Singapore is a signatory, elephants, rhinoceros and big cats (for example, leopards and cheetahs) are endangered species. International trade in ivory, rhinoceros horns and certain species of big cats' teeth are banned under the Convention.

Under the Endangered Species (Import and Export) Act, a CITES permit is required for any import, export or re-export of CITES wildlife and their parts and products. The maximum penalty

for the illegal wildlife is a fine of \$50,000 per scheduled specimen (not exceeding an aggregate of \$500,000) and/or imprisonment of up to two years. The same penalties apply to any transshipment of CITES specimens through Singapore without proper CITES permits from the exporting/importing country.

"The illegal trade of endangered animal parts is fuelled by increasing demand and poaching. Tackling the illegal wildlife trade requires concerted efforts by the international community. The Singapore Government has zero tolerance on the use of Singapore as a conduit to smuggle endangered species and their parts and products," said Ms Lye Fong Keng, Deputy Director of AVA's Quarantine & Inspection Group, Wildlife Section.

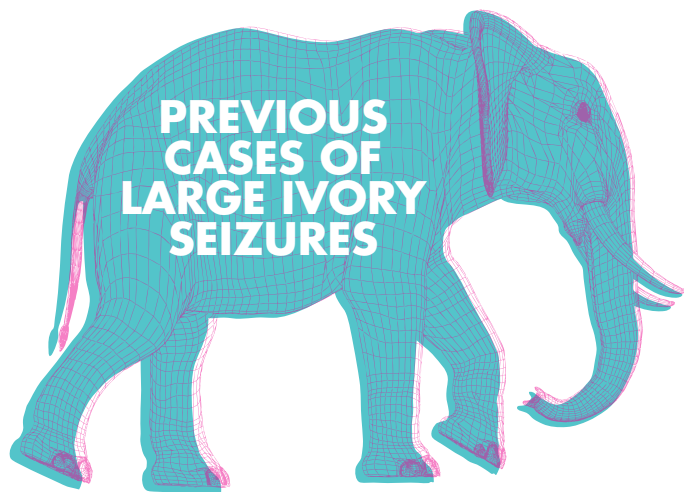
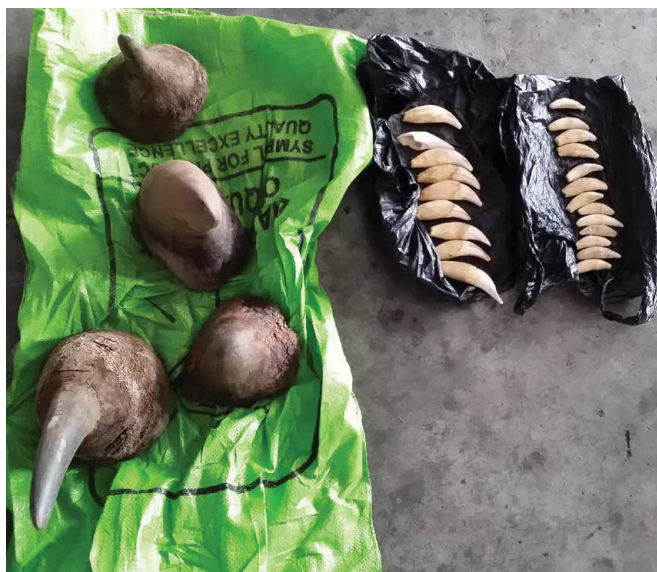
"AVA will continue to cooperate and collaborate with partner enforcement agencies nationally and internationally to curb wildlife trafficking. The public can also help reduce demand by not buying such products." 

**Anyone with information on illegal wildlife trade can contact AVA on 6805 2992 or provide information through the AVA feedback form on AVA's website – [www.ava.gov.sg](http://www.ava.gov.sg). All information provided to the AVA will be kept in strict confidence.**





1,783 pieces of raw ivory tusks, four pieces of rhinoceros horns, and 22 pieces of canine teeth believed to be from African big cats were concealed among bags of tea dust.



#### CASE 1

### SIX TONNES WORTH \$1.5 MILLION

In June 2002, AVA seized a shipment of about six tonnes of raw ivory tusks and cut ivory pieces transiting through Singapore from Africa. The shipment of 532 raw ivory tusks and 40,810 ivory pieces were packed in six wooden crates labelled as "marble sculptures" and was estimated to be worth about \$1.5 million. Following AVA's investigations, a local shipper was prosecuted and fined \$5,000 for preparing the documents which facilitated the shipment. This was the maximum fine under the Endangered Species (Import and Export) Act then. The illegal ivory was repatriated to Africa for further investigations.

#### CASE 2

### 1.8 TONNES WORTH \$2.5 MILLION

In January 2013, AVA and Singapore Customs intercepted a shipment of about 1.8 tonnes of illegal raw ivory tusks transiting through Singapore from Africa. The shipment of 1,099 pieces of raw ivory tusks were packed in 65 gunny sacks and estimated to be worth \$2.5 million. AVA's investigations concluded that no local importer was involved in the case. The illegal ivory was repatriated to Africa for further investigations.

#### CASE 3

### ONE TONNE WORTH \$2 MILLION

In April 2014, AVA and Singapore Customs intercepted a shipment of illegal ivory, estimated to be worth \$2 million. The shipment, which was declared as coffee berries, was transiting through Singapore from Africa in a 20-foot container and destined for another Asian country. A total of 106 pieces of illegal raw ivory tusks, weighing about one tonne, were recovered from 15 wooden crates. AVA's investigations concluded that no local importer was involved in the case. The shipping company involved was issued a warning for facilitating the transportation of the shipment. The illegal ivory was confiscated and remains in AVA's custody.


# Singapore and Malaysian Customs in Training Collaboration

A group of officers from Singapore Customs and the Royal Malaysian Customs Department (RMCD) participated in an inaugural joint training programme at the Royal Malaysian Customs Academy in Langkawi, Malaysia, from 27 to 30 April 2015.

The programme, jointly organised by Singapore Customs and RMCD, brought together 32 middle managers from both Customs administrations.

The idea of a joint training programme was discussed by Singapore Customs Director-General Ho Chee Pong and his Malaysian counterpart Dato' Sri Khazali Bin Haji Ahmad during their annual bilateral meeting. The training collaboration aims to enhance knowledge sharing and camaraderie between the two Customs administrations at the middle management level.

Over the four days, participants from both sides exchanged views and discussed topics ranging from trade facilitation schemes, best practices in the implementation of Goods and Services Tax, service excellence, to recruitment and development of customs officers.

Singapore Customs' Deputy Head of Policy and Research Branch Cheah Tuck Meng said: "The course gave us a good opportunity to exchange views about the common challenges faced by both Customs administrations and share with each other our best practices." 



*Singapore Customs' Chief Human Resource Officer Mok Hei Chee (left), who led the Singapore Customs delegation, with Royal Malaysian Customs' Kedah State Director Abdul Latif Bin Abdul Kadir.*

## Visit by Royal Malaysian Customs Department Delegates

Malaysian counterparts visited Singapore Customs to study the management and storage of case exhibits.

On 26 May 2015, Singapore Customs hosted a group of delegates from the Royal Malaysian Customs Department (RMCD).

Led by Mr Iskandar Bin Jaafar, Deputy Director of Customs, Logistics Branch, Headquarters, Putrajaya, the RMCD delegates visited the Customs Operations Command (COC) to learn more about Singapore Customs' management and storage of case exhibits seized during investigations.

# Singapore Customs Detains 700 Counterfeit Women's Bags, Wallets

The counterfeit bags and wallets detained were imported from China.



Some of the 700 counterfeit women's bags and wallets detained by Singapore Customs on 6 May 2015.

During an inspection of the consignment of goods at the Tanjong Pagar Distripark, Singapore Customs officers found 700 women's bags and wallets, suspected to be counterfeits of three popular brands.

The counterfeit goods were detained by Singapore Customs on 6 May 2015 under Section 93A(1)(a) of the Trade Marks Act and the brand owners were informed of the detention.

The estimated street value of the 700 counterfeit women's bags and wallets detained is \$32,000.

Singapore does not condone such illegal trading activities and will take firm action against importers of counterfeit goods, and continue to ensure a robust intellectual property rights enforcement regime in Singapore. **i**

**Anyone with specific information on illegal trading activities can report it to Singapore Customs via email at [customs\\_intelligence@customs.gov.sg](mailto:customs_intelligence@customs.gov.sg). All information received will be treated in strict confidence.**

The visit was hosted by Singapore Customs' Special Investigation Branch, which shared the best practices and management model used in handling case exhibits.

The RMCD delegates were also given a tour of the COC warehouse, where they viewed the storage facility and security features. **i**



The Royal Malaysian Customs delegates toured the COC warehouse, where they viewed the storage facility and security features.



# Enhancing Partnerships at the 24th Meeting of the ASEAN Directors-General of Customs

Held from 20 to 22 May 2015 in Bandar Seri Begawan, Brunei Darussalam, the meeting was chaired by Mr Maswadi Bin Haji Mohsin, Acting Controller, Royal Customs and Excise Department of Brunei Darussalam, and attended by all ASEAN member states.



*Director-General of Singapore Customs Ho Chee Pong (third from right) attended the 24th Meeting of the ASEAN Directors-General of Customs in Bandar Seri Begawan, Brunei Darussalam.*

During the meeting, the ASEAN Directors-General of Customs reviewed the work of the ASEAN Coordinating Committee on Customs, the Customs Procedures and Trade Facilitation Working Group, the Customs Enforcement and Compliance Working Group, the Customs Capacity Building Working Group, and the ASEAN Single Window (ASW) Steering Committee.

Key achievements during the past year include the following:

- (a) The ratification of the ASEAN Agreement on Customs.
- (b) The conclusion of the text of Protocol 2 (Designation of Frontier Posts).

- (c) The completed signing of Protocol 7 (Customs Transit System) by all Member States.
- (d) The complete review of the Strategic Plans of Customs Development (SPCDs) for 2011 to 2015.

The ASEAN Directors-General of Customs also endorsed the SPCDs for 2016 to 2020 to guide the work of the ASEAN customs administrations for the next five years. The Meeting noted the progress on the ASW, notably the finalisation of the Protocol on the Legal Framework to Implement the ASW in September 2014. It also welcomed the commencement of the full-fledged

ASW Pilot Project Component 2 in early April 2015, with the appointment of the contractor.

To strengthen Customs-to-Customs partnerships in the region, a series of consultation sessions were held with the customs administrations of China, Japan and Korea. The Meeting also held consultation sessions with the US-ASEAN Business Council and the Conference of Asia-Pacific Express Carriers, to strengthen Customs-to-Business partnerships in the region. 



# Inaugural Joint Training Programme for Singapore Customs and ICA Officers

A group of 20 officers from Singapore Customs and the Immigration & Checkpoints Authority (ICA) attended the two-day programme held at Singapore Customs' Pasir Panjang Export Inspection Station.



*Singapore Customs and ICA officers share opinions and experience while analysing scanned images at the Singapore Customs' Pasir Panjang Export Inspection Station.*

The first run of the joint training programme was held from 26 to 27 May 2015, with 10 officers each from Singapore Customs and ICA in attendance. The programme will be held annually.

Singapore Customs' Head of Sea Checkpoints Branch Glenda Chua and ICA's Deputy Ports Commander Chan Tuck Wah spoke at the start of the programme, signifying an important milestone in the agencies' joint training collaborations.

The course delved into topics such as Image Analysis, Modus Operandi of


Past Cases, ATA Carnet Procedures, and Strategic Goods Control.

In order to better understand the functions of each agency, the course also provided an overview of TradeNet, e-Customs, and ICA-CASS (cargo screening system). A site visit was arranged to ICA's scanning station, also located at Pasir Panjang, for officers to view the operations.

The idea of joint training was first mooted during the Customs-ICA Leadership Dialogue Session in 2014, to offer a platform for officers from both agencies to share best practices

and exchange experiences in areas of work such as x-ray image analysis, use of scanning devices, and inspection techniques.

Singapore Customs Academy worked closely with the ICA Training School to jointly develop a comprehensive programme for front-line enforcement officers.

Singapore Customs' Sea Checkpoints Officer Leong Yen Neey said: "The trainers are knowledgeable, friendly, and approachable. The introduction to ICA's scanning station benefited me as a ground officer." 

# Singapore Customs Academy Introduces New TradeNet Declaration Course


The one-day course provides new declarants with background on TradeNet and prepares them to submit declarations.

Singapore Customs Academy is constantly looking at how to build traders' competencies in various aspects.

This new course aims to provide new declarants who have just entered the industry with background and information on Singapore's national single window, TradeNet, and useful tips on using the platform for declarations.

Comprising two components, a classroom lecture and a hands-on session, the course provides valuable knowledge and guidance using practical examples. For the hands-on session, simulated scenarios are used and course participants get to try their hands at making several types of TradeNet declarations on the Government Frontend Solution.

Some scenarios that the course covers include import and making Goods and Services Tax (GST) payment of non-dutiable goods released from Free Trade Zones (FTZs), import and making duty and GST payments of dutiable goods released from FTZs, export of controlled and non-controlled goods, and storage of goods in FTZs.

The first course run was held in May 2015 with 28 participants. 



*Course participants try their hands at making several types of TradeNet declarations on the Government Frontend Solution.*

**The next run of this course, SC111 Hands-On TradeNet Declaration, will take place on 18 September 2015. Visit [www.customsacademy.gov.sg](http://www.customsacademy.gov.sg) for course registration and more details.**

## TRAINING CALENDAR

Please note that dates are subject to change. For full programme and registration details, please refer to [www.customsacademy.gov.sg](http://www.customsacademy.gov.sg)

PROGRAMME	
<b>SC100 BASICS OF EVERY DECLARANT</b> <p>This three-day course provides trade declarants with an overview of customs procedures pertaining to the import and export of goods, the basic requirements for preparing TradeNet declarations, classification of goods, and the rules of origin.</p> <p>The course comprises three modules:</p> <ul style="list-style-type: none"> <li>• SC101 Customs Procedures (2 days)</li> <li>• SC102 Classification and the Harmonised System (half-day)</li> <li>• SC103 Rules of Origin / Free Trade Agreements (half-day)</li> </ul> <p>Participants may register for individual modules.</p>	14-16 September 2015 12-14 October 2015
<b>SC111 HANDS-ON TRADENET DECLARATION</b> <p>This one-day workshop provides new declarants who have just entered the industry with basic information on TradeNet, and its various message and declaration types.</p> <p>The guided practical session uses simulated scenarios to help new declarants prepare and submit a declaration using the Government Frontend Solution.</p>	18 September 2015 23 October 2015
<b>SC200 STRATEGIC GOODS CONTROL PROGRAMME</b> <p>This one-day seminar provides an overview of Singapore's strategic goods control system and its regulations, registration procedures and permit requirements for strategic goods transactions, as well as the essentials of an internal (export control) compliance programme.</p> <p>The seminar comprises two modules:</p> <ul style="list-style-type: none"> <li>• SC201 Basics of Strategic Goods Control (half-day)</li> <li>• SC202 Essentials of Internal (Export Control) Compliance Programme (half-day)</li> </ul> <p>Participants may register for individual modules.</p>	15 October 2015
<b>SC400 CUSTOMS COMPETENCY TEST FOR DECLARANTS</b> <p>This module is designed to test an individual's knowledge of the customs procedures and documentation requirements. Upon passing this test, the individual can then apply for registration with Singapore Customs as a declarant to submit TradeNet permit declarations.</p> <p>This is an open-book test comprising 50 multiple-choice questions. The topics tested include: customs procedures, TradeNet declarations, valuation, classification, rules of origin and specialised procedures. The one-hour test can be taken during the AM or PM session.</p> <p>Individuals who wish to sit for the test are advised to familiarise themselves with above-listed subject areas. They can do so through courses or eLearning at Singapore Customs Academy, the Customs Virtual Academy and by visiting the Customs website.</p>	17 September 2015  AM and PM sessions available
<b>OUTREACH PROGRAMME FOR NEWLY-REGISTERED TRADERS</b> <p>This quarterly programme is designed to equip new traders with a better understanding of customs documentation procedures, as well as the various customs schemes and services available.</p> <p>For enquiries, please email <a href="mailto:customs_documentation@customs.gov.sg">customs_documentation@customs.gov.sg</a></p>	29 September 2015 29 December 2015
<b>OUTREACH PROGRAMME FOR NEWLY-REGISTERED MANUFACTURERS</b> <p>This bimonthly programme is designed to equip newly-registered manufacturers with a better understanding of the rules of origin under Singapore's free trade agreements, the application procedures for certificates of origin, and the compliance requirements.</p> <p>For enquiries, please email <a href="mailto:customs_roo@customs.gov.sg">customs_roo@customs.gov.sg</a></p>	9 September 2015
<b>TRADERS CLINICS</b> <p>These one-to-one consultation sessions are an avenue for traders to seek general advice on general customs procedures and services. If you are interested, write in to <a href="mailto:customs_documentation@customs.gov.sg">customs_documentation@customs.gov.sg</a> for an appointment. Sessions are subject to availability.</p>	



## **SINGAPORE CUSTOMS**

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