



SEA Customs and Global Trade Alert A fresh perspective

Greetings from the SEA Customs and Global Trade Services team. This newsletter provides practical information on relevant customs issues. We are pleased to present the latest Customs and Global Trade Alert on:

New End User Statement (EUS) formats for Strategic Trade Scheme (STS) Bulk Permit and Individual Permit in Singapore

On 14 June 2017, Singapore Customs released a circular that announced the introduction of the new End-User Statement (EUS) formats for Strategic Trade Scheme (STS) Bulk Permit and Individual Permit respectively.

For **STS Individual Permit**, the new EUS format:

- No longer requires an indication of the value of the goods to be exported to the end-user; and
- Clearly stipulates that the EUS is only to support STS Individual permit applications.

For **STS Bulk Permit**, the new EUS format:

- No longer requires an indication of the quantity and value of goods to be exported to the end-user; and
- Includes additional text to specify the EUS validity period i.e., either:
 - Up to 3 years after it is signed; **or**
 - Up to the validity period specified by Singapore Customs in the STS Bulk Permit approval.

The new EUS formats, which supersede the general EUS format that was previously used for both STS Individual and Bulk Permits, are implemented to accommodate the diverse business models adopted by companies.

Of particular note, the new EUS format for STS Bulk Permit will supersede any EUS facilitations granted to Bulk Permit holders before 1 Jan 2015.

What this means for you

Exporters applying for STS Individual Permits can, up to 30 June 2017, continue to use the existing EUS format to support their submissions.

However, from **1 July 2017 onwards**, submissions of STS Individual Permits must be supported by a EUS using the new format. Failure to do so will result in a rejection in processing of the applications.

For STS Bulk Permit holders, the new EUS has been implemented with **immediate effect**.

Exporters under STS Bulk Permit must therefore adopt the new EUS format for:

- New end-users;
- Existing end-users when there are changes to details of current EUS;
- Existing EUS that were granted facilitation; and
- New and existing end-users when applying for renewal of the STS Bulk Permit.

As mentioned above, the Singapore Customs notification on these changes to the EUS format stipulates that this will supersede any previous EUS facilitation granted before 1 January 2015. Our assessment is that there is still scope to explore, with Singapore Customs, extending those previously granted EUS facilitations into their current STS Bulk Permit approvals.

What to do

In order to ensure that companies do not experience any rejections or delays in their export permit applications, companies should:

- Ensure that the EUS used to support all STS Individual Permit applications from 1 July 2017 are using the new format;
- Review existing end-users under the STS Bulk Permit and assess whether revisions need to be made to the existing EUS details, prior to exports to those end-users;
- Adopt the new EUS formats when applying or renewing their STS Bulk Permits; and
- Where EUS is generated using an ERP system, assess whether a system update is required in order to generate EUS with the new format.

How we can support

Deloitte Southeast Asia Customs & Global Trade Services team has dedicated export control specialists who are able to support you and your company in the following areas:

- Review and assess existing EUS and EUS facilitation to identify end-users where an updated EUS would need to be prepared and submitted to Singapore Customs;
- Support in discussions with Singapore Customs on securing an extension of EUS facilitations (granted before 1 January 2015) under their Bulk Permit approval;
- Assess and advise on how the new EUS format requirement would impact the Company's business operations and systems.

Contacts

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