



SEA Customs and Trade Alert

Stay informed of changes

Tax | July 2014

Greetings from your SEA Customs and Global Trade Services group. This newsletter is your reference for practical information on relevant customs issues. We are pleased to enclose for your information the latest Customs and Trade Alert on:

Update – Full Implementation of the Advanced Export Declaration (AED) In Singapore effective 1 October 2014

We previously reported on the implementation of the “Advanced Export Declaration (AED)” in Singapore effective from **1 April 2013**, whereby all exporters were required to submit export declarations to Singapore Customs **before physical export** of goods.

The AED was introduced with a “light touch” with Singapore Customs granting an **18th month adjustment period**, (i.e. up to **30 September 2014**) to give exporters sufficient time to adjust their procedures and processes to meet the AED requirements.

During our recent dialogue session with Singapore Customs they have clearly indicated that the AED will be fully implemented from **1 October 2014**, with **no further extension** to the adjustment period.

What does it mean for you?

Export reporting timelines

A summary of the declaration timelines under AED are provided in the table below.

Type of Goods/ Mode of Transport	Before AED implementation	After full AED implementation (effective 1 October 2014)
Strategic Goods (Individual and Bulk Permits) Dutiable Controlled By Road By Rail	Before Export	Before Export
Non-dutiable, non-controlled, by Sea/ Air	Up to 3 days after export	Before export *

***Note:** Singapore Customs recommends that:-

- For Air freight - export declarations are submitted to them before cargo is lodged with the Ground Handling Agents (GHAs)
- For Sea freight - export declarations are submitted to them before cargo arrival at the port gates

Responsibility

Singapore Customs have made it clear that it is **exporters** who are primarily responsible for ensuring that the AED requirements are fulfilled.

Enforcement

Singapore Customs are indicating they will be strictly enforcing the AED requirements from 1 October 2014. Any exporters found to be non-compliant with the export reporting requirements are exposed to the following:-

- Financial Penalties – on a per-shipment and aggregate basis
- Export Shipment Delays
- Risk of non-approvals for new companies applying for the trade facilitation schemes
- Potential suspension of trade facilitation scheme benefits for approved companies by Singapore Customs

What to do?

Companies exporting goods from Singapore are strongly encouraged to assess their internal processes and systems to ensure that appropriate updates and/ or enhancements have been put in place to ensure that they can satisfy the AED requirements **by 30 September 2014**.

Exporters need to ensure that they have the appropriate processes and procedures in place to meet the stricter

export reporting deadlines coming into effect from 1 October 2014. This will include management of any third-party customs brokers/ declaring agents they engage to submit export declarations on their behalf.

Specifically, exporters from Singapore should:

- Critically review their own existing internal processes and procedures (including work arrangements with their appointed customs brokers/declaring agents) to ensure that they can fulfil the AED requirements – including meeting reporting timelines.
- Critically review their existing Service Level Agreement(s) (SLA) with third party vendors to ensure that the AED requirements are properly communicated and adhered to, as part of the SLA.
- Assess whether systems enhancements need to be introduced to ensure that commercial and shipping information provided on the AED is accurate and can be filed in a timely manner.

How we can support

Deloitte can support your company in the following areas:

- Detailed advice and support on the AED reporting requirements – i.e. data fields.
- Assessment of existing internal procedures – including management of customs brokers/declaring agents to evaluate readiness to comply with the full AED requirements.
- In-depth review of the company operations to comply with the AED requirements; and provide recommendations on areas of improvement and scope to qualify for supply chain security programs.
- Formulation and development of bespoke internal work processes to support/manage supply chain efficiency from customs perspective.
- Support in the implementation of internal work process and/ or systems upgrades to comply with the AED and supply chain security requirements.

For more information on the above or any Customs and Global Trade matters, please contact [Bob Fletcher](#) or your usual Customs and Trade contact in Deloitte.

Find out more

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