**No. S 693**

# REGULATION OF IMPORTS AND EXPORTS ACT 1995

# REGULATION OF IMPORTS AND EXPORTS (TRADE INFORMATION CERTIFICATES) REGULATIONS 2026

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In exercise of the powers conferred by section 10I of the Regulation of Imports and Exports Act 1995, the Minister for Trade and Industry (Trade) makes the following Regulations:

## PART 1

## PRELIMINARY

### Citation and commencement

**1.** These Regulations are the Regulation of Imports and Exports (Trade Information Certificates) Regulations 2026 and come into operation on 29 September 2026.

### Definitions

**2.**—(1) In these Regulations —

"applicant" means a person applying for a trade information certificate;

"certificate of free sale" means a trade information certificate that certifies goods of a particular class, description or type mentioned in that certificate as freely sold in Singapore;

"certificate of non-manipulation" means a trade information certificate that certifies goods mentioned in that certificate as not having been manipulated while in Singapore;

"certificate of processing" means a trade information certificate that certifies goods mentioned in that certificate as having undergone more than minimal processing in Singapore;

"delivery verification certificate" means a trade information certificate that certifies goods mentioned in that certificate (being goods subject to foreign export control) as having been imported;

"end-user", in relation to any goods, means any person for whose account and use the goods are imported;

"foreign country" means a country, territory or region (as the case may be) outside Singapore;

"foreign export control", in relation to any goods, means any control exercised over or requirement imposed on the removal of the goods from a foreign country, by the government or other competent authority of the foreign country;

"foreign exporter", in relation to any goods, means the person removing or intending to remove the goods from a foreign country to Singapore, whether for the person's own account or use or for the account or use of some other person;

"HS Code" means the ASEAN Harmonised Tariff Nomenclature Code published in the document called the Singapore Trade Classification, Customs and Excise Duties (STCCED) that is accessible on the official website of the Singapore Customs at https://www.customs.gov.sg;

"import certificate" means a trade information certificate that certifies, to the government or other competent authority of a foreign country, that goods mentioned in that certificate (being goods which are subject to the foreign export control of the foreign country and which are to be imported) are goods which the Director-General does not object to being imported by such importer, and for such use by such end-user, as mentioned in that certificate;

"import permit", in relation to any goods, means a permit granted under regulation 4 of the RIER for the import of the goods;

"importer", in relation to any goods —

(*a*) means the person who imports the goods, whether for the person's own account or use or for the account or use of some other person; and

(*b*) in the case of an import certificate — includes the person intending to so import the goods;

"landing certificate" means a trade information certificate that certifies goods mentioned in that certificate (being goods declared in one or more import permits) as having been imported;

"local exporter", in relation to any goods, means the person removing or intending to remove the goods from Singapore to a foreign country, whether for the person's own account or use or for the account or use of some other person;

"prescribed arrangement or agreement" means any arrangement or agreement mentioned in regulation 4(1);

"RIER" means the Regulation of Imports and Exports Regulations (Rg 1);

"Singapore-originating goods" means any goods that are manufactured, processed or produced in Singapore and —

(*a*) in relation to a preferential certificate of origin — meet the criteria of a preferential tariff arrangement or agreement between Singapore and one or more other foreign countries so as to be considered as originating in Singapore; or

(*b*) in relation to a non-preferential certificate of origin — meet the criteria specified by the Director-General so as to be considered as originating in Singapore;

"through air waybill" means an air waybill for the consignment of goods from a place outside Singapore to a final destination which is also outside Singapore without a consignee in Singapore;

"through bill of lading" means a bill of lading for the consignment of goods from a place outside Singapore to a final destination which is also outside Singapore without a consignee in Singapore.

(2) For the purposes of these Regulations, goods have been manipulated if they have undergone any operation other than —

(*a*) unloading;

(*b*) reloading;

(*c*) separation from a bulk shipment;

(*d*) storing;

(*e*) labelling or marking required by or under any written law; or

(*f*) any other operation necessary to preserve them in good condition or to transport them out of Singapore.

**Application for trade information certificate**

**3.** An application for a trade information certificate under these Regulations must comply with —

(*a*) the requirements in —

(i) if the application is made to the Director-General — regulation 6; and

(ii) if the application is made to an authorised certificate issuer — regulation 9; and

(*b*) any other requirements for the application specified in Parts 5 to 11 applicable to the class, description or type of trade information certificate applied for.

## PART 2

## DUTIES OF DIRECTOR-GENERAL IN RESPECT OF AUTHORISED CERTIFICATE ISSUERS

**Prescribed arrangements and agreements**

**4.**—(1) For the purposes of section 10A(2)(*b*) of the Act, the prescribed arrangements and agreements are as follows:

(*a*) the Regional Comprehensive Economic Partnership Agreement (RCEP);

(*b*) the ASEAN-wide self-certification scheme;

(*c*) the Second Protocol to the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA).

(2) In this regulation, "ASEAN-wide self-certification scheme" means a scheme that allows certain manufacturers or exporters of goods to issue preferential certificates of origin in respect of those

goods for the purpose of the ASEAN Trade in Goods Agreement (ATIGA).

**Register of authorised certificate issuers**

**5.** The Director-General must keep and maintain a register of persons authorised as authorised certificate issuers under section 10A(2)(*a*) and (*b*) of the Act, setting out —

(*a*) such details (including contact details) of the person as will properly identify the person; and

(*b*) each class, description or type of trade information certificate that the person is authorised to issue as an authorised certificate issuer and, in relation to each such class, description or type of trade information certificate —

(i) each class, description or type of goods in respect of which; and

(ii) the period of time (if any) for which,

the person is authorised to issue a trade information certificate of that class, description or type.

PART 3

TRADE INFORMATION CERTIFICATE ISSUED BY DIRECTOR-GENERAL

**Application to Director-General for trade information certificate**

**6.**—(1) An application to the Director-General for any trade information certificate in respect of any goods must —

(*a*) be made to the Director-General in the form and manner that the Director-General may specify for the trade information certificate; and

(*b*) be accompanied by the relevant application fee specified in the Schedule, if any.

(2) The Director-General may require an applicant to provide any information or document that the Director-General may require for

the purpose of the Director-General issuing the trade information certificate.

(3) For the purposes of paragraphs (1)(*a*) and (2), the Director-General may require the application to be made, or the information or document to be submitted, by electronic notice or in any other manner that the Director-General thinks fit.

(4) For the purposes of paragraph (2), the Director-General may require the applicant to furnish any number of copies of the document that the Director-General may determine together with the original document.

(5) The Director-General may, in any particular case, refund all or part of a fee mentioned in paragraph (1)(*b*).

**Issue of trade information certificate by Director-General**

**7.**—(1) The Director-General may, after considering an application for a trade information certificate mentioned in regulation 6(1) —

(*a*) grant the application and issue the trade information certificate; or

(*b*) refuse to grant the application,

as the Director-General thinks appropriate.

(2) In issuing a trade information certificate under paragraph (1)(*a*), the Director-General may impose any condition on the trade information certificate that the Director-General may determine.

(3) A trade information certificate issued by the Director-General in respect of any goods may be in any form determined by the Director-General.

**Duties of Director-General in issuing trade information certificate**

**8.** The Director-General must —

(*a*) before issuing a trade information certificate, take reasonable steps to verify that —

(i) the applicant has provided all the information and documents required for the purpose of satisfying the

Director-General that the goods meet the necessary criteria for the issue of the certificate; and

(ii) the goods meet the necessary criteria for the issue of the certificate, based on the information and documents provided by the applicant, and any other relevant information available to the Director-General; and

(*b*) maintain a record of each trade information certificate the Director-General issues, including copies of the documents issued in relation to the certificate, for a period of not less than 24 months after the date of issue of the certificate.

## PART 4

## TRADE INFORMATION CERTIFICATE ISSUED BY AUTHORISED CERTIFICATE ISSUER

### Application to authorised certificate issuer for trade information certificate

**9.**—(1) This regulation applies in relation to an authorised certificate issuer authorised to issue any trade information certificate of a class, description or type in respect of goods of a class, description or type.

(2) An application for a trade information certificate mentioned in paragraph (1) must —

(*a*) be made to the authorised certificate issuer in the form and manner determined by the authorised certificate issuer; and

(*b*) be accompanied by an application fee determined by the authorised certificate issuer, and paid in any manner and by any method determined by the authorised certificate issuer.

(3) The authorised certificate issuer may require an applicant to provide any information or document that the authorised certificate issuer may require for the purpose of the authorised certificate issuer issuing the trade information certificate.

(4) For the purposes of paragraphs (2)(*a*) and (3), the authorised certificate issuer may determine or require the application to be made, or the information or document to be submitted, in any manner that the authorised certificate issuer thinks fit.

(5) For the purposes of paragraph (3), the authorised certificate issuer may require the applicant to furnish any number of copies of the document that the authorised certificate issuer may determine together with the original document.

(6) The authorised certificate issuer may refund all or part of the application fee mentioned in paragraph (2)(*b*) in such circumstances as may be determined by the authorised certificate issuer.

**Issue of trade information certificate by authorised certificate issuer**

**10.**—(1) The authorised certificate issuer may, after considering an application for a trade information certificate mentioned in regulation 9(2) —

(*a*) grant the application and issue the trade information certificate; or

(*b*) refuse to grant the application,

as the authorised certificate issuer thinks appropriate.

(2) In issuing a trade information certificate under paragraph (1)(*a*), the authorised certificate issuer —

(*a*) must do so in the authorised certificate issuer's name and capacity as such; and

(*b*) may impose any condition on the trade information certificate that the authorised certificate issuer may determine.

(3) Subject to regulation 19 and any condition imposed by the Director-General on the authorised certificate issuer under section 10C of the Act, a trade information certificate issued by an authorised certificate issuer in respect of any goods may be in any form determined by the authorised certificate issuer.

**Duties of authorised certificate issuer in issuing trade information certificate**

**11.**—(1) An authorised certificate issuer must —

(*a*) before issuing a trade information certificate, take reasonable steps to verify that —

(i) the applicant has provided all the information and documents required for the purpose of satisfying the authorised certificate issuer that the goods meet the necessary criteria for the issue of the certificate; and

(ii) the goods meet the necessary criteria for the issue of the certificate, based on the information and documents provided by the applicant, and any other relevant information available to the authorised certificate issuer;

(*b*) maintain a record of each trade information certificate it issues, including copies of the documents issued in relation to the certificate, for a period of not less than 24 months after the date of issue of the certificate;

(*c*) maintain a register of individuals whom the authorised certificate issuer employs or engages to issue trade information certificates for and on behalf of the authorised certificate issuer; and

(*d*) at the Director-General's written request, provide to the Director-General any information or document mentioned in sub-paragraph (*b*) or (*c*) within the time and in the manner specified in the written request.

(2) An authorised certificate issuer who contravenes paragraph (1) in relation to a certificate of origin shall be guilty of an offence.

## PART 5

## CERTIFICATE OF FREE SALE

### Application for certificate of free sale

**12.** An application for a certificate of free sale in respect of a particular class, description or type of goods must —

(*a*) be made by or on behalf of the local exporter of the goods; and

(*b*) be accompanied by all of the following:

(i) a description of the goods, including the HS Code of the goods;

(ii) a copy of the latest invoice for the sale in Singapore of goods of that class, description or type;

(iii) a declaration by the local exporter that the goods are freely sold in Singapore;

(iv) if a licence, permit or any other form of approval is required from any public authority established under any public Act for a public purpose for the sale in Singapore of goods of that class, description or type — a copy of the licence, permit or approval obtained from the public authority;

(v) if a licence, permit or any other form of approval is not required from any public authority established under any public Act for a public purpose for the sale in Singapore of goods of that class, description or type — a declaration by the local exporter stating this fact.

### Content of certificate of free sale

**13.** A certificate of free sale in respect of a particular class, description or type of goods must contain —

(*a*) the name and address of the local exporter;

(*b*) the class, description or type of the goods;

(*c*) a statement that the local exporter has declared to the Director-General that the goods are freely sold in Singapore;

(*d*) the serial number of the certificate; and

(*e*) the date of issue of the certificate.

**Duties of persons to whom certificates of free sale have been issued**

**14.**—(1) A person to whom a certificate of free sale has been issued must maintain proper and accurate records of all information and documents which verify the matters stated in the certificate for a period of not less than 24 months after the date of issue of the certificate.

(2) The person mentioned in paragraph (1) must, at the Director-General's written request, provide to the Director-General any information or document mentioned in that paragraph within the time and in the manner specified in the written request.

(3) A person who contravenes paragraph (1) or (2) shall be guilty of an offence.

PART 6

CERTIFICATE OF NON-MANIPULATION

**Application for certificate of non-manipulation**

**15.**—(1) An application for a certificate of non-manipulation in respect of any goods must —

(*a*) be made by or on behalf of the local exporter of the goods;

(*b*) unless otherwise allowed by the Director-General, be made not later than 3 working days after the goods are taken out of Singapore; and

(*c*) be accompanied by all of the following:

(i) a description of the goods, including the HS Code of the goods;

(ii) a copy of the import permit, export permit or transhipment permit for the goods;

(iii) a copy of —

(A) the inward and outward bill of lading or inward and outward air waybill;

(B) the through bill of lading or through air waybill; or

(C) any other document in the nature of a bill of lading or air waybill mentioned in sub-paragraph (A) or (B),

in respect of the goods, as the case may be;

(iv) a declaration by the local exporter that the goods have not been manipulated while in Singapore.

(2) In this regulation —

"export permit" and "transhipment permit" have the meanings given by regulation 2 of the RIER;

"working day" means any day other than a Saturday, Sunday or public holiday.

**Content of certificate of non-manipulation**

**16.** A certificate of non-manipulation in respect of any goods must contain —

(*a*) the name and address of the applicant;

(*b*) the description, weight and country or territory of origin of the goods;

(*c*) the date the goods were brought into Singapore, and the date the goods were taken out of Singapore;

(*d*) the reference number of —

(i) the inward and outward bill of lading or inward and outward air waybill;

(ii) the through bill of lading or through air waybill; or

(iii) any other document in the nature of a bill of lading or air waybill mentioned in sub-paragraph (i) or (ii),

in respect of the goods, as the case may be;

(*e*) the vessel name, flight number, vehicle number or other identification number of the conveyance in which the goods were taken out of Singapore;

(*f*) the foreign country which the goods were removed to;

(*g*) a statement that the local exporter has declared to the Director-General that the goods had not been manipulated while in Singapore;

(*h*) the serial number of the certificate; and

(*i*) the date of issue of the certificate.

**Duties of persons to whom certificates of non-manipulation have been issued**

**17.**—(1) A person to whom a certificate of non-manipulation has been issued must maintain proper and accurate records of all information and documents which verify the matters stated in the certificate for a period of not less than 24 months after the date of issue of the certificate.

(2) The person mentioned in paragraph (1) must, at the Director-General's written request, provide to the Director-General any information or document mentioned in that paragraph within the time and in the manner specified in the written request.

(3) A person who contravenes paragraph (1) or (2) shall be guilty of an offence.

## PART 7

## CERTIFICATE OF ORIGIN

**Application for certificate of origin in respect of Singapore-originating goods**

**18.** An application for a certificate of origin in respect of any Singapore-originating goods must be made by or on behalf of the

person who manufactured, processed, produced or exported, or intends to export, the goods.

**Form and content of preferential certificate of origin issued by authorised certificate issuer mentioned in section 10A(2)(*b*) of Act**

**19.**—(1) Despite regulation 10(3), an authorised certificate issuer who is authorised under section 10A(2)(*b*) of the Act to issue preferential certificates of origin in respect of goods manufactured in, or to be exported or re-exported from, Singapore by the authorised certificate issuer must ensure that every preferential certificate of origin that the authorised certificate issuer issues in respect of a prescribed arrangement or agreement is in the form, and contains the particulars, required by that prescribed arrangement or agreement.

(2) An authorised certificate issuer who contravenes paragraph (1) shall be guilty of an offence.

**Content of certificate of origin in respect of Singapore-originating goods other than preferential certificate of origin mentioned in regulation 19**

**20.**—(1) A certificate of origin in respect of any Singapore-originating goods (other than a preferential certificate of origin mentioned in regulation 19) must contain —

(*a*) the name and address of the person who manufactured, processed, produced or exported, or intends to export, the goods, as the case may be;

(*b*) the description of the goods;

(*c*) the country or territory of origin of the goods;

(*d*) the date on which the goods were, or are to be, exported, as the case may be;

(*e*) the vessel name, flight number, vehicle number or other identification number of the conveyance in which the goods were, or are to be, exported, as the case may be;

(*f*) the foreign country which the goods were, or are to be, exported, to, as the case may be;

(*g*) the serial number of the certificate; and

(*h*) the date of issue of the certificate.

(2) The certificate may, where applicable, contain the Singapore content of the goods (in addition to the country or territory of origin of the goods, as required under paragraph (1)(*c*)).

(3) In paragraph (2), "Singapore content" means the total cost or value of the materials originating in Singapore and the direct labour and overhead costs, expressed as a percentage of the ex-factory cost or price.

**Additional duties of authorised certificate issuers authorised under section 10A(2)(*b*) of Act to issue preferential certificates of origin**

**21.**—(1) In addition to regulation 11, an authorised certificate issuer who is authorised under section 10A(2)(*b*) of the Act to issue preferential certificates of origin in respect of goods manufactured in, or to be exported or re-exported from, Singapore by the authorised certificate issuer must —

(*a*) maintain proper and accurate records of all information and documents relating to the manufacture, processing, production or sale of the goods (including such information prepared or certified by a public accountant registered under the Accountants Act 2004) for the period of time that may be required under the prescribed arrangement or agreement that is relevant to the issue of the preferential certificate of origin in respect of the goods;

(*b*) maintain proper and accurate records of each preferential certificate of origin issued, including copies of the documents that were relied on by the authorised certificate issuer for the purpose of issuing the certificate, for the period of time that may be required under the prescribed arrangement or agreement that is relevant to the issue of the certificate; and

(*c*) at the Director-General's written request, provide to the Director-General any information or document mentioned

in sub-paragraph (*a*) or (*b*) within the time and in the manner specified in the written request.

(2) An authorised certificate issuer who contravenes paragraph (1) shall be guilty of an offence.

**Duties of persons to whom certificates of origin have been issued**

**22.**—(1) A person to whom a certificate of origin has been issued must maintain proper and accurate records of all information and documents which verify the matters stated in the certificate of origin for —

(*a*) in the case of a preferential certificate of origin — the period of time that may be required under any preferential tariff arrangement or agreement that is relevant to the issue of the certificate; or

(*b*) in the case of a non-preferential certificate of origin — a period of not less than 24 months after the date of issue of the certificate.

(2) The person mentioned in paragraph (1) must, at the Director-General's written request, provide to the Director-General any information or document mentioned in that paragraph within the time and in the manner specified in the written request.

(3) A person who contravenes paragraph (1) or (2) shall be guilty of an offence.

## PART 8

## CERTIFICATE OF PROCESSING

**Application for certificate of processing**

**23.** An application for a certificate of processing in respect of any goods must be made by or on behalf of the person who manufactured the goods in Singapore, or exported or intends to export the goods, as the case may be.

**Content of certificate of processing**

**24.** A certificate of processing in respect of any goods must contain —

(*a*) the name and address of the person who manufactured, exported or intends to export the goods, as the case may be;

(*b*) the description of the goods;

(*c*) the date on which the goods were, or are to be, exported, as the case may be;

(*d*) the vessel name, flight number, vehicle number or other identification number of the conveyance in which the goods were, or are to be, exported, as the case may be;

(*e*) the foreign country which the goods were, or are to be, exported, to, as the case may be;

(*f*) the serial number of the certificate; and

(*g*) the date of issue of the certificate.

**Duties of persons to whom certificates of processing have been issued**

**25.**—(1) A person to whom a certificate of processing has been issued must maintain proper and accurate records of all information and documents which verify the matters stated in the certificate for a period of not less than 24 months after the date of issue of the certificate.

(2) The person mentioned in paragraph (1) must, at the Director-General's written request, provide to the Director-General any information or document mentioned in that paragraph within the time and in the manner specified in the written request.

(3) A person who contravenes paragraph (1) or (2) shall be guilty of an offence.

PART 9

IMPORT CERTIFICATE

**Definitions for Part 9**

**26.** In this Part —

"end-user certificate", in relation to goods subject to foreign export control, means a certificate that —

(*a*) contains the following particulars:

(i) the description, type and quantity of the goods to be imported into, transhipped in or transited through Singapore;

(ii) the country or region of final destination of the goods;

(iii) the name and address of the end-user of the goods;

(iv) the purpose for which the goods are to be used;

(v) any other information that the Director-General requires; and

(*b*) is accompanied by an undertaking by the end-user that the goods will only be used for the purpose specified in the certificate and will not, without the prior approval of the Director-General —

(i) be re-exported from the country or region of final destination;

(ii) be re-transferred to a person other than the end-user; or

(iii) be used for any purpose other than the declared purpose;

"validity period", in relation to any import certificate, has the meaning given by regulation 28.

**Application for import certificate**

**27.** An application for an import certificate in respect of any goods which are subject to foreign export control and which are to be imported must —

(*a*) be made by the importer of the goods, whether or not the importer is the end-user; and

(*b*) be accompanied by —

(i) all of the following information:

(A) the quantity and value, and a description, of the goods, including the HS Code of the goods;

(B) the name and address of the end-user of the goods; and

(ii) a declaration by the foreign exporter of the goods that the goods are subject to the foreign export control of the foreign country from which the goods are to be imported.

**Validity period of import certificate**

**28.** An import certificate in respect of any goods is valid for the period specified in the certificate (called in this regulation the validity period), and the importer may, before the expiry of the validity period, apply for an extension of the validity period.

**Content of import certificate**

**29.** An import certificate in respect of any goods which are subject to foreign export control and which are to be imported must contain —

(*a*) the name and address of the importer of the goods;

(*b*) the description of the goods, including the HS Code of the goods;

(*c*) the quantity and value of the goods;

(*d*) a statement that the foreign exporter of the goods has declared that the goods are subject to the foreign export

control of the foreign country from which the goods are to be imported;

(*e*) the name and address of the end-user of the goods, and the purpose for which the goods are to be used, as declared by the importer;

(*f*) a statement that the Director-General has no objections to the goods being imported by the importer for use by the end-user, and for the purpose, declared by the importer;

(*g*) the serial number of the certificate; and

(*h*) the date of issue of the certificate.

**Forwarding of import certificate**

**30.** An importer of any goods in respect of which an import certificate has been issued must —

(*a*) forward the original import certificate to the foreign exporter of the goods;

(*b*) import all the goods before the expiry of the validity period of the import certificate (including any extension of the validity period under regulation 28); and

(*c*) state the serial number of the import certificate in the application for an import permit under regulation 4 of the RIER.

**Notice of change of particulars**

**31.**—(1) Where after the issue of an import certificate in respect of any goods to the importer of the goods, and before the expiry of the validity period of the import certificate (including any extension of the validity period under regulation 28), a change occurs in any information that was previously provided in relation to the application for the import certificate, the importer must give a written notice of the particulars of the change to the Director-General within 14 days after the date on which the change occurs.

(2) A person who contravenes paragraph (1) shall be guilty of an offence.

**Prohibited acts in relation to import certificates**

**32.**—(1) Except in accordance with a written approval from the Director-General, an importer of any goods in respect of which an import certificate has been issued must not —

(*a*) bring any of the goods, or cause or permit any of them to be brought, into any foreign country;

(*b*) dispose of any of the goods, or cause or permit any of them to be disposed of, before they have been imported; or

(*c*) export any of the goods, or cause or permit any of them to be exported, after they have been imported.

(2) A person who contravenes paragraph (1) shall be guilty of an offence.

**Application for approval for purpose of regulation 32**

**33.**—(1) An application for written approval to do any act stated in regulation 32(1)(*a*) or (*b*) must be made by the importer of the goods in respect of which the import certificate has been issued.

(2) An application for written approval to do any act stated in regulation 32(1)(*c*) must be made by —

(*a*) the importer of the goods in respect of which the import certificate has been issued; or

(*b*) any person intending to export the goods.

(3) An application mentioned in paragraph (1) or (2) must —

(*a*) be made to the Director-General in the form and manner that the Director-General may specify;

(*b*) specify the quantity, value and description of the goods (including the HS Code of the goods) to be brought into a foreign country, disposed of or exported, as the case may be; and

(*c*) in the case of intended export, be accompanied by an end-user certificate or other like document recognised by the Director-General from the foreign country which the goods are to be exported to.

(4) The Director-General may require the person making the application mentioned in paragraph (3) to provide any information or document that the Director-General may require for the purpose of determining the application.

(5) For the purposes of paragraphs (3) and (4), the Director-General may —

(*a*) require the application to be made, or the information, end-user certificate or other document to be submitted, by electronic notice or in any other manner that the Director-General thinks fit; and

(*b*) require the person to furnish any number of copies of the end-user certificate or other document that the Director-General may determine together with the original document.

(6) An approval granted by the Director-General under this regulation may be subject to any condition that the Director-General may determine.

(7) The person to whom an approval has been granted under paragraph (6) to export any goods must state the serial number of the import certificate in the application for an export permit under regulation 4 of the RIER.

(8) In this regulation, "export permit" has the meaning given by regulation 2 of the RIER.

**Notice that goods will not be imported**

**34.**—(1) If, after the issue of an import certificate in respect of any goods, the person to whom the import certificate was issued knows that the goods will not be imported before the expiry of the validity period of the import certificate (including any extension of the validity period under regulation 28), that person must, within 14 days after the person comes to the knowledge of that fact, give a written notice of that fact to the Director-General.

(2) A person who contravenes paragraph (1) shall be guilty of an offence.

## PART 10

## DELIVERY VERIFICATION CERTIFICATE

### Application for delivery verification certificate

**35.** An application for a delivery verification certificate in respect of all or part of the goods mentioned in an import certificate (being goods subject to the foreign export control of a foreign country) must —

(*a*) be made by the importer after all or part of the goods (as the case may be) are imported, but no later than 14 days after all or part of the goods (as the case may be) are imported; and

(*b*) be accompanied by all of the following:

(i) proof that the removal of the goods from the foreign country to Singapore is authorised by the foreign country subject to the government or other competent authority of the foreign country receiving a delivery verification certificate in respect of the goods;

(ii) a copy of the import certificate issued in respect of the goods together with particulars of the date of the import of the goods, the quantity of the goods, and the vessel name, flight number, vehicle number or other identification number of the conveyance in which the goods were so imported;

(iii) a copy of the import permit for the import of the goods that is issued under regulation 4 of the RIER.

### Content of delivery verification certificate

**36.** A delivery verification certificate in respect of any goods must contain —

(*a*) the name and address of the importer of the goods;

(*b*) the description of the goods, including the HS Code of the goods;

(*c*) the quantity and value of the goods;

(*d*) the date of the import of the goods;

(*e*) the vessel name, flight number, vehicle number or other identification number of the conveyance in which the goods were imported;

(*f*) the serial number of the import certificate in respect of the goods;

(*g*) whether the delivery verification certificate is a partial delivery verification certificate in respect of part of the goods mentioned in the import certificate, or a complete delivery verification certificate in respect of all of the goods mentioned in the import certificate;

(*h*) the serial number of the delivery verification certificate; and

(*i*) the date of issue of the delivery verification certificate.

**Forwarding of delivery verification certificate**

**37.** An importer of any goods in respect of which a delivery verification certificate has been issued must forward the original certificate to the foreign exporter of the goods as soon as possible after receiving the certificate.

## PART 11

## LANDING CERTIFICATE

**Application for landing certificate**

**38.**—(1) An application for a landing certificate in respect of any goods declared in one or more import permits must —

(*a*) be made by the importer of the goods or the person who is declared in the import permit or permits as the importer's declaring agent; and

(*b*) be accompanied by all of the following:

(i) a copy of the import permit or permits in which the goods were declared;

(ii) a copy of the invoice in respect of the goods;

(iii) a copy of the bill of lading, air waybill, or any other document in the nature of a bill of lading or air waybill, in respect of the goods;

(iv) if the application is made by the declaring agent of the importer — a copy of the letter of authorisation issued by the importer to the declaring agent.

(2) In this regulation, "declaring agent", in relation to an importer, means the entity which made (through a declarant) an application under the RIER to the Director-General for an import permit or permits in respect of the goods mentioned in paragraph (1) on behalf of the importer of the goods.

**Content of landing certificate**

**39.** A landing certificate must contain —

(*a*) the name and address of the importer of the goods;

(*b*) the description of the goods;

(*c*) the quantity of the goods;

(*d*) the vessel name, flight number, vehicle number or other identification number of the conveyance in which the goods were imported;

(*e*) the port of loading at the foreign country from which the goods were removed to Singapore;

(*f*) the import permit number or numbers;

(*g*) the date on which customs clearance was obtained for the import of the goods;

(*h*) the serial number of the certificate; and

(*i*) the date of issue of the certificate.

PART 12

MISCELLANEOUS

**Cancellation of trade information certificate**

**40.**—(1) The Director-General may, at any time, cancel (without compensation) any trade information certificate (whether or not issued by the Director-General), by written notice given to the person who applied for the trade information certificate, if the Director-General has reason to believe that —

(*a*) a condition imposed under regulation 7(2) or 10(2)(*b*) for the issue of the trade information certificate has been or is being contravened, or has not been complied or is not being complied with;

(*b*) the trade information certificate is a false trade information certificate; or

(*c*) an offence has been committed under these Regulations in respect of the trade information certificate.

(2) On receipt of the written notice mentioned in paragraph (1), the person who applied for the trade information certificate must surrender to the Director-General —

(*a*) the trade information certificate (if it is in the person's possession); and

(*b*) every copy of the certificate in the person's possession.

(3) A person who contravenes paragraph (2) shall be guilty of an offence.

**Provision of documents, etc.**

**41.**—(1) A person must not, in relation to an application for a trade information certificate in respect of any goods to the Director-General or an authorised certificate issuer authorised to issue that trade information certificate in respect of those goods —

(*a*) make a statement that is false or misleading in a material particular; or

(*b*) give, to the Director-General or the authorised certificate issuer considering the application, any document containing information that is false or misleading in a material particular without —

(i) indicating to the Director-General or the authorised certificate issuer that the document is false or misleading and the respect in which the document is false or misleading; and

(ii) providing the correct information to the Director-General or the authorised certificate issuer if the person has, or can reasonably obtain, the correct information.

(2) A person must not intentionally alter, suppress or destroy any document that the person is required to provide under these Regulations.

(3) A person who contravenes paragraph (1) or (2) shall be guilty of an offence.

**Penalty**

**42.** Any person who is guilty of an offence under these Regulations shall be liable —

(*a*) in respect of a first offence — to a fine not exceeding $100,000 or (as applicable) 3 times the value of the goods to which the offence relates, whichever is greater, or to imprisonment for a term not exceeding 2 years or to both; and

(*b*) in respect of a second or subsequent offence — to a fine not exceeding $200,000 or (as applicable) 4 times the value of the goods to which the offence relates, whichever is greater, or to imprisonment for a term not exceeding 3 years or to both.

## THE SCHEDULE

Regulation 6(1)(*b*)

APPLICATION FEES FOR
TRADE INFORMATION CERTIFICATES
ISSUED BY DIRECTOR-GENERAL

| *First column* | *Second column* |
|---|---|
| *Type of application* | *Application fee* |
| 1. Application for certificate of free sale | $4 |
| 2. Application for certificate of non-manipulation | $4 |
| 3. Application for certificate of origin made — | |
| (*a*) via electronic notice | $4 |
| (*b*) other than via electronic notice | $10 |
| 4. Application for import certificate | $10 |
| 5. Application for landing certificate | $15 |

Made on 28 September 2026.

BEH SWAN GIN
*Permanent Secretary,*
*Ministry of Trade and Industry,*
*Singapore.*

[MTI 006/01-2-016PT01; AG/LEGIS/SL/272A/2025/6]

(To be presented to Parliament under section 10I(7) of the Regulation of Imports and Exports Act 1995).