



Circular No: 11/2014
17 July 2014

To Traders and Declaring Agents

Dear Sir/Madam

**CORRECT USAGE OF GENERIC UNIQUE ENTITY NUMBERS IN TRADENET®
DECLARATIONS**

Singapore Customs has observed instances where traders and declaring agents incorrectly used generic Unique Entity Numbers (UENs) in their TradeNet® declarations. Traders and declaring agents should note that generic UENs are allowed to be used only for the following purposes:

- a) 99991000000G (Transit UEN) - Import or export of goods in transit through Singapore by Peninsular Malaysian companies;
- b) 99999000000N (Used Personal Effects UEN) - Import or export of used household items and personal effects which are not subject to control; and
- c) 99999990000C (Miscellaneous UEN) - Import or export goods (including goods subject to control) by individuals for non-commercial purposes.

2 The following are examples of incorrect use of the generic UENs:

- a) Using Transit UEN where the importer or exporter is not a Peninsular Malaysian company;
- b) Using Transit UEN where the goods (via either air, sea or land modes) are not imported by or exported to Peninsular Malaysian companies;
- c) Using Transit UEN where the goods are meant for local consumption in Singapore;
- d) Using Transit UEN in GST relief permits for the import of controlled goods that are less than \$400 in total CIF value by air;
- e) Using Transit UEN in export permits for the export of goods from Zero GST Scheme (ZGS) warehouses;
- f) Using Transit UEN for the temporary export of goods out of Singapore;

- g) Using Miscellaneous UEN for the temporary export of goods out of Singapore; and
- h) Using Used Personal Effects UEN or Miscellaneous UEN to import or export goods for commercial purposes.

3 The following particulars should be declared in the importer/exporter name field of TradeNet[®] declarations when using the generic UENs:

- a) Transit UEN – The full name of the Peninsular Malaysian company (e.g ABC Sdn Bhd);
- b) Used Personal Effects UEN – The full name of the individual (e.g John Tan Hock Seng); and
- c) Miscellaneous UEN – The full name of the individual (e.g Mary Ng Hui).

4 We would like to remind all traders and declaring agents that their responsibilities include ensuring all the information furnished in the TradeNet[®] declarations are true and correct. A person guilty of making an incorrect declaration under the Customs Act is liable on conviction to a fine up to S\$10,000 or one time the amount of duty and GST payable, whichever is higher, and/or imprisonment for up to 12 months.

5 A list of frequently asked questions (FAQs) is attached as Annex A for your reference. For more information, please contact Singapore Customs Call Centre at +65 6355-2000.

6 This Circular supersedes previous Customs Circulars ([50/2002](#) and [06/2008](#)) issued on this matter.

Yours faithfully

Teh Thiam Siong
Head Procedures and Systems
for Director-General of Customs
Singapore Customs

(This is a computer-generated circular. No signature is required.)

We hope that this circular has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this circular at customs_feedback@customs.gov.sg

FAQs – Use of Generic UENs (99999000000N, 99991000000G and 99999990000C)

1. I am a local freight forwarder handling the transit of goods belonging to an overseas customer from Country A (not Peninsular Malaysia) to Country B (not Peninsular Malaysia). Can I use Transit UEN for my permit application to cover the transit movement of these goods?

No, you are not allowed. The Transit UEN is intended to be used for goods that are imported or exported in transit by Peninsular Malaysian companies.

2. Can I use Transit UEN to import goods into Singapore for personal consumption or commercial use?

No. The Transit UEN is to be used for goods in transit where the consignor/consignee is in Peninsular Malaysia. There is no purchase or sale of the goods in Singapore as the goods are either:

- (a) imported in transit through Singapore from Peninsular Malaysia and destined to countries other than Peninsular Malaysia; or
- (b) exported in transit through Singapore for Peninsular Malaysia.

3. Can I use the Used Personal Effects UEN to import dutiable liquor and tobacco for personal consumption?

No, this UEN is strictly for the import or export of an individual's used household items and personal effects which are non-controlled and non-dutiable. If you are importing intoxicating liquors or tobacco products into Singapore for personal consumption, you should obtain an In-Payment (Duty and GST) permit using the Miscellaneous UEN.

Please note that the importation of liquors may be regulated by the Agri-Food and Veterinary Authority (AVA). You may wish to check with AVA on their import licensing requirements via email at ava_email@ava.gov.sg or visit their website at <http://www.ava.gov.sg> for more information.

4. I have an online business selling goods to customers in Singapore, can I use the generic UENs for permit applications to import goods?

No, you are not allowed to use any of the generic UENs for permit applications. Since you are running a business, you are required to register with the Accounting and Corporate Regulatory Authority (ACRA) and obtain a UEN for your business. After obtaining a UEN, you may activate your account with Customs and use the UEN when submitting declarations to import goods for your online business.

For business registration with ACRA, please visit this URL:

<https://www.psi.gov.sg/NASApp/tmf/TMFServlet?app=RCB-BIZFILE-LOGIN-1B>

For Customs account activation, please visit this URL:

https://www.tradenet.gov.sg/TN41EFORM/tds/sp/splogin.do?action=init_acct

5. I am a foreigner who visits Singapore 2-5 times yearly. During each trip I will hand-carry my overseas company's new products to solicit orders from potential local customers. Can I use Miscellaneous UEN to import goods into Singapore?

No, the use of this UEN is not allowed for this purpose. If your company is not a registered entity in Singapore, you may wish to appoint a local freight forwarding company or declaring agent to import the goods on your company's behalf.

6. Can I use the Transit UEN to import or export controlled goods in transit by Peninsular Malaysian companies?

In general, there is no restriction on the types of goods that can be imported/export in transit through Singapore for Peninsular Malaysian companies. However, if the goods are subject to control, please seek advice from the relevant Competent Authority (CA) on their specific requirements.

7. I am planning to start a business to import general goods, some of which may be subject to control. As I have not registered with ACRA, can I use the Miscellaneous UEN to import the goods for the time being, before I register with ACRA?

No, we would encourage you to start importing the goods only after you have registered with ACRA. Alternatively, you may wish to appoint a local freight forwarding company or declaring agent to import the goods on your behalf.

8. I have received a rejection for my import permit application submitted using the Used Personal Effects UEN for my personal effects that are subject to control. How should I re-declare my application for these goods?

Please replace the Used Personal Effects UEN with Miscellaneous UEN and re-submit your application to import the used personal effects that are controlled under their specific HS codes.