

FREE TRADE ZONES ACT  
(CHAPTER 114, SECTION 24(1))

FREE TRADE ZONES REGULATIONS

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation

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REQUIREMENTS IN FREE TRADE ZONES

2. *[Deleted]*
3. *[Deleted]*
4. *[Deleted]*
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[1st September 1969]

## **Citation**

1. These Regulations may be cited as the Free Trade Zones Regulations.

## **PART 1**

### **REQUIREMENTS IN FREE TRADE ZONES**

*[S 146/2024 wef 01/03/2024]*

2. *[Deleted by S 887/2024 wef 25/11/2024]*

3. *[Deleted by S 146/2024 wef 01/03/2024]*

4. *[Deleted by S 146/2024 wef 01/03/2024]*

### **Dutiable goods not to be transferred**

5.—(1) No person shall transfer dutiable goods from one free trade zone to another except with the prior written permission of the proper officer of customs.

(2) Any person wishing to obtain such written permission shall submit a declaration in such form as may be prescribed by the Director-General.

(3) In granting any permission under this regulation, the proper officer of customs may impose such conditions as he thinks fit.

### **Revocation of permission to assemble, mix or otherwise manipulate goods**

5A. The Director-General may revoke any permission granted to any person to assemble, mix or otherwise manipulate goods in a free trade zone, for entry into customs territory, without assigning any reason.

*[S 146/2024 wef 01/03/2024]*

## **PART 2**

### **RECORDS, REPORTS AND SUBMISSION OF INFORMATION**

*[S 146/2024 wef 01/03/2024]*

### **Proper records to be maintained**

6.—(1) Any person permitted under section 6 of the Act by the Director-General to assemble, mix or manipulate any goods within a free trade zone shall maintain full and proper records of the permitted operations containing such particulars as may be required by the Director-General.

(2) Such records shall, on demand by a senior officer of customs, be produced for inspection.

### **Report on retail trade**

7.—(1) For the purposes of section 8(2) of the Act, the licensed FTZ operator must submit the information prescribed in paragraph (2) within one week after the authorisation of the retail trade concerned.

*[S 887/2024 wef 25/11/2024]*

(2) The prescribed information is, for each person authorised under section 8(1) of the Act to conduct retail trade (called in this paragraph the authorised person) —

- (a) if the authorised person is an individual —
  - (i) the name of the authorised person; and
  - (ii) the identification type and number of the authorised person;
- (b) if the authorised person is not an individual —
  - (i) the name of the authorised person; and
  - (ii) the Singapore unique entity number of the authorised person;
- (c) the address of the premises at which the retail trade is authorised to be conducted by the authorised person;
- (d) the type of retail trade authorised to be conducted by the authorised person; and
- (e) the period for which the retail trade is authorised to be conducted by the authorised person.

*[S 146/2024 wef 01/03/2024]*

**Free trade zone operator reports**

**8.**—(1) This regulation prescribes the information that a person who is or was a licensed FTZ operator of a free trade zone must prepare and submit to the Director-General for the purposes of section 14I(1) of the Act.

(2) If an incident occurs in the free trade zone, the prescribed information is —

(a) for each person involved in the incident who is an individual —

(i) the name of the person; and

(ii) the identification type and number of the person;

(b) for each person involved in the incident that is not an individual —

(i) the name of the person; and

(ii) the Singapore unique entity number of the person;  
and

(c) a detailed description of the incident.

(3) For each lessee or sub-lessee of any premises in the free trade zone, the prescribed information is —

(a) if the lessee or sub-lessee is an individual —

(i) the name of the lessee or sub-lessee; and

(ii) the identification type and number of the lessee or sub-lessee;

(b) if the lessee or sub-lessee is not an individual —

(i) the name of the lessee or sub-lessee; and

(ii) the Singapore unique entity number of the lessee or sub-lessee; and

(c) the address of the immovable property leased to the lessee or sub-lessee.

(4) In this regulation, “incident”, in relation to a free trade zone, means an occurrence within the free trade zone that —

- (a) affects or could affect the protection of the revenue, or that causes or could cause a loss or potential loss of the revenue;
- (b) affects or could affect the safety of any operations within the free trade zone;
- (c) creates or could create a security risk within the free trade zone; or
- (d) otherwise affects or could affect the proper and efficient functioning of the free trade zone.

*[S 146/2024 wef 01/03/2024]*

### **Prescribed periods for submission and retention of information and reports**

9.—(1) For the purposes of section 14I(3) of the Act, a report mentioned in section 14I(1) of the Act, prepared by a person who is a licensed FTZ operator, must be retained by the person for the shorter of the following periods:

- (a) 5 years after the report is submitted to the Director-General;
- (b) the remaining period of validity of the FTZ operator licence of the licensed FTZ operator.

(2) For the purposes of section 14I(3) of the Act, a report mentioned in section 14I(1) of the Act, prepared by a person who was a licensed FTZ operator, must be retained by the person for 5 years after the report is submitted to the Director-General.

(3) For the purposes of section 14J(1) of the Act, a licensed FTZ operator must disclose the suspicion mentioned in that provision to the Director-General within 2 business days after —

- (a) the licensed FTZ operator forms the suspicion mentioned in that provision; or
- (b) an FTZ cargo handler discloses the suspicion to the licensed FTZ operator under section 14M(3) of the Act,

whichever is earlier.

(4) For the purposes of section 14M(3) of the Act, the FTZ cargo handler must disclose the suspicion mentioned in that provision to the licensed FTZ operator mentioned in that provision within one business day after the FTZ cargo handler forms that suspicion.

(5) In this regulation, “business day” means any day other than a Saturday, Sunday or public holiday.

[S 146/2024 wef 01/03/2024]

### **Cargo handlers reports**

**10.**—(1) For the purposes of section 14L(1) of the Act, a person who is or was an FTZ cargo handler must prepare and submit to the Director-General a report containing the information prescribed in paragraphs (2) and (3).

(2) For any goods in the possession, custody, charge or control of the person, that were brought into the free trade zone by sea and discharged from a vessel, the prescribed information is —

- (a) the name of the vessel;
- (b) the voyage number stated on the bill of lading for the goods;
- (c) the estimated and actual time of berthing of the vessel at the port of discharge;
- (d) the name of the port of loading;
- (e) a description of the goods;
- (f) the information contained in the bill of lading for those goods provided to the person by a shipping agent under section 14N(2) of the Act;
- (g) in respect of the container for the goods (if any) —
  - (i) the time the container was discharged from the vessel; and
  - (ii) the container number; and
- (h) in respect of each vehicle that transports the goods out of the free trade zone (if any) —

- (i) the identification mark of the vehicle specified in rule 17 of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5);
- (ii) the time of exit of the vehicle from the free trade zone; and
- (iii) the lane number of the lane used by the vehicle to exit the free trade zone.

(3) For any goods in the possession, custody, charge or control of the person, that are to be loaded on a vessel and brought out of the free trade zone by sea, the prescribed information is —

- (a) the name of the vessel;
- (b) the voyage number stated on the bill of lading for the goods;
- (c) the estimated and actual time of unberthing of the vessel at the port of loading;
- (d) the name of the next port of discharge;
- (e) in respect of the container for the goods (if any) —
  - (i) the time the container is loaded on the vessel; and
  - (ii) the container number;
- (f) a description of the goods;
- (g) the information contained in the bill of lading for those goods provided to the person by a shipping agent under section 14N(2) of the Act; and
- (h) in respect of each vehicle that transports the goods into the free trade zone (if any) —
  - (i) the identification mark of the vehicle specified in rule 17 of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;
  - (ii) the time of entry of the vehicle into the free trade zone; and
  - (iii) the lane number of the lane used by the vehicle to enter the free trade zone.

(4) For the purposes of section 14L(3) of the Act, a report mentioned in section 14L(1) of the Act must be retained by the person who prepared the report for at least 6 months after the person submitted the report to the Director-General under section 14L(1).

[S 146/2024 wef 01/03/2024]

### **Information on movement of goods**

**11.—**(1) For the purposes of section 14N(1) of the Act, the prescribed class of shipping agents is the class of shipping agents of the carriers of the goods concerned.

(2) For the purposes of section 14L(1) and (3) of the Act, a person who is or was an FTZ cargo handler must —

- (a) prepare a report containing the information obtained by the person under section 14N(2) of the Act; and
- (b) retain the report for at least 6 months after the information is given to the Director-General under section 14O(1) of the Act.

(3) In this regulation, “carrier”, in relation to any goods, means a person who in the normal course of a business —

- (a) carries or intends to carry the goods by sea into a free trade zone; or
- (b) carries or intends to carry the goods by sea out of a free trade zone,

and includes the owner or charterer of a vessel who enters into a contract of carriage with a shipper for the goods.

[S 146/2024 wef 01/03/2024]

## **PART 3**

### **FEES**

[S 146/2024 wef 01/03/2024]

### **Annual licence fees**

**12.—**(1) The fee for any licence granted or renewed under section 14C of the Act is the total of the following amounts:



- (a) for the first year (commencing on the date the licence comes into force) of the period of validity of the licence, and for each subsequent part of the period of validity that is a year — the annual fee specified in the Schedule;
- (b) for any part of the period of validity mentioned in sub-paragraph (a) that is less than a year — the annual fee specified in the Schedule that is pro-rated according to the number of months or part of a month in that part of the period of validity.
- (2) The fee in paragraph (1) must be paid to the Director-General not later than —
- (a) for the amount for the first year of the period of validity of the licence — the date the licence comes into force; and
- (b) for the amount for each subsequent year or part of a year — each anniversary of that date.
- (3) Any fee payable for any licence granted or renewed under section 14C of the Act is not refundable.
- (4) Despite paragraph (3), the Director-General may, in his or her discretion, reduce, waive or refund (in whole or in part) any fee paid under these Regulations.
- (5) Where a change in the annual fee for a licence is prescribed after the issue of the licence, the annual fee relating to each year or part of a year of the period of validity of the licence that begins on or after the date of the change, is the annual fee so changed.

[S 146/2024 wef 01/03/2024]

## THE SCHEDULE

Regulation 12(1)

### ANNUAL LICENCE FEES

<i>First column</i>	<i>Second column</i>
<i>Type of licence</i>	<i>Fee payable</i>
1. FTZ operator licence for an FTZ operator —	

THE SCHEDULE — *continued*

- |   |                  |
|---|------------------|
| (a) in respect of the first free trade zone administered, maintained and operated by that FTZ operator; and   | \$2,000 per year |
| (b) in respect of each additional free trade zone administered, maintained and operated by that FTZ operator. | \$600 per year   |

*[G.N. Nos. S 209/69; S 269/71]*

*[S 146/2024 wef 01/03/2024]*

LEGISLATIVE HISTORY  
FREE TRADE ZONES REGULATIONS  
(CHAPTER 114, RG 1)

This Legislative History is provided for the convenience of users of the Free Trade Zones Regulations. It is not part of these Regulations.

**1. G.N. No. S 209/69 — Free Trade Zones Regulations 1969**

Date of commencement : 1 September 1969

**2. G.N. No. S 269/71 — Free Trade Zones (Amendment) (Metrication) Regulations 1971**

Date of commencement : 1 January 1972

**3. 1990 Revised Edition — Free Trade Zones Regulations (Rg 1)**

Date of operation : 25 March 1992

**4. 2000 Revised Edition — Free Trade Zones Regulations (Rg 1)**

Date of operation : 31 January 2000

**5. 2014 Revised Edition — Free Trade Zones Regulations (Rg 1)**

Date of operation : 31 October 2014

**6. G. N. No. S 146/2024 — Free Trade Zones (Amendment) Regulations 2024**

Date of commencement : 1 March 2024

**7. G.N. No. S 887/2024 — Free Trade Zones (Amendment No. 2) Regulations 2024**

Date of commencement : 25 November 2024