

Semiconductor Trade Documentation Checklist

Guide to Exporting Raw Materials & Equipment from Singapore to India for Efficient & Resilient Semiconductor Supply Chains under the Green Lane & Trade Facilitation

From Singapore (please refer to Singapore Customs' website for details)

Step 1: Register for UEN and activate your Customs account	All businesses must have an active Customs Account before applying for any permit for the export of goods. To activate Customs Account, you must have: • A valid UEN • CorpPass Access (as a key or authorised personnel) • Primary and Secondary contact details To export goods, you will need: • A Customs Account • CorpPass access • Appoint of Register as a Declaring Agent • Arrange Payment of Duties and/or GST (if required) • Furnish Security (if required)
Step 2: Check if your goods are controlled (Before Exporting)	Some goods are regulated by the Competent Authorities (CAs) and require their approval before they can be exported. You will need to comply with any additional requirements for the export of such goods. You should: • Understand the requirements to export controlled goods and goods which are prohibited for export from Singapore • Check your goods on the HS Code Checker for their description, Harmonised System (HS) code, CA product code or the status of control & licence information • Confirm licensing or authorisation requirements directly with the relevant CA if the goods are controlled • Check if destination restrictions apply
Step 3: Apply for a Customs Export Permit (Before your goods leave Singapore)	You will need to: • Submit an export permit application via TradeNet • Declare the correct HS code and value • Obtain approvals if required before export You can: • Appoint a declaring agent to handle the permit

	application for you, or • Apply for permits yourself. You will need to register as a declaring agent and obtain a TradeNet user ID
Step 4: Prepare documents for cargo clearance	Export permits are issued with a validity period. Always ensure your permit is valid at the time of clearance. You must present the permit and supporting documents when required by the permit conditions, or when exporting dutiable or controlled goods.
Step 5: Keep your trade records	Businesses must retain all supporting documents related to the purchase, import, sale, or export of goods for at least five years from the date of permit approval and produce them when requested or as required by the permit conditions.

To India (please refer to following website¹ or details)

Step 1: Before importing / pre-arrival preparations & Import General Manifest (IGM)	• Carrier (airline or shipping line) files the IGM via the Indian Customs Electronic Gateway (ICEGATE) within 24 hours of arrival • Determine whether any Competent Authority (CA) regulates your goods and ensure compliance with any additional import requirements that may apply
Step 2: Self-Assessment & Risk Management System (RMS)	• Importer should declare the correct Harmonised System (HS) code and conduct self-assessment of duties (integrated with the Goods and Services Tax (GST) system via ICEGATE) • Essential documents include the following: - o Commercial Invoice; - o Packing List; - o Bill of Lading/Airway Bill; - o Certificate of Origin; - o Freight Invoice& Insurance Certificate; and - o General Agreement on Tariffs and Trade (GATT) Valuation Declaration • Importers can seek Customs Authority for Advance Ruling (CAAR): - o Classification of goods under the Customs Tariff Act, 1975;

¹ Central Board of Indirect Taxes and Customs (CBIC) website at <https://www.cbic.gov.in/> and Indian Customs Electronic Data Interchange Gateway (ICEGATE) website at <https://www.icegate.gov.in/> which provides details on available services, advisories and video tutorials.

	- o Applicability of a notification issued under sub-section (1) of section 25, having a bearing on the rate of duty; - o The principles to be adopted for the purposes of determination of value of the goods; - o Determination of origin of the goods in terms of the rules notified under the Customs Tariff Act, 1975 and matters relating thereto; - o Any other matter as the Central Government may, by notification, specify. - o Rulings are pronounced within 90 days - o NOTE: The advance ruling pronounced by the authority shall be binding only (a) on the applicant who had sought it;(b) on the jurisdictional Customs authorities in respect of the applicant • RMS categorizes shipments into: Auto-clearance, Document Check, or Assessment and Examination
Step 3: Filing of Bill of Entry (BoE)	• Importer or Customs House Agent (CHA) files BoE (Form I for home consumption and Form II for warehousing) via ICEGATE pre- or post-arrival (advance filing up to 30 days prior to arrival) • Late filing of a BoE attracts late fees of ₹5,000 per day for the first 3 days of default, increasing to ₹10,000 per day thereafter (Section 46(3) of the Customs Act 1962) • RMS scrutinizes submissions for completeness and assigns them to the relevant assessment groups
Step 4: Valuation & Duty Assessment	• Valuation is based on the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (transaction value under Rule 3 in the majority of cases) • Provisional assessment may apply for related-party transactions, with finalization after investigation by the Special Valuation Branch (SVB) • Duties may include Basic Customs Duty (BCD), Social Welfare Surcharge (SWS), Integrated Goods and Services Tax (IGST), Anti-Dumping Duty (ADD) / Countervailing Duty (CVD), and Agriculture Infrastructure and Development Cess (AIDC) depending on classification • The Appraising Officer reviews declared details, including classification, valuation, and eligibility for notification benefits (if applicable)

Step 5: Examination & Inspection	• Goods may be selected for physical examination by Customs officers based on RMS instructions or assessment requirements • For RMS facilitated Bills - Non-intrusive inspection. • For other consignments - Examination Officer conduct checks (container de-stuff and examination based on RMS instructions/ Examination Orders). • Dwell time: 24-48 hours.
Step 6: Payment of Duties	• Duty payment via ICEGATE (3-day window post-assessment; interest thereafter) • Deferred duty payment facility: - o Up to February 2026: Duty deferment for AEO T2 and T3 importers was permitted for a period of 15 days - o After the Budget: Duty deferment has been extended to 30 days for AEO importers, and a new category of “Eligible Manufacturer Importer” has been introduced under Section 47 of the Customs Act, 1962 to allow qualifying manufacturer importers to avail the deferment facility.
Step 7: Out of Charge (OOC) & Release	Post-payment and checks by Shed Officer, and grants OOC. Release from port/warehouse.
Step 8: Post OOC procedures	After issuance of OOC by Customs, the responsibility for safe handling, movement, and delivery of cargo rests with other stakeholders such as custodians, cargo handling agencies, logistics operators, and the Customs Broker, especially in the case of highly sensitive and high-value consignments like semiconductors.

For More Information

- Detailed Documentation Requirements

Commercial Invoice	Packing List	Bill of Lading/Airway Bill
<i>Comprehensive document detailing transaction terms, including item descriptions, declared value, Incoterms, country of origin of consignment, and Harmonized System Nomenclature (HSN).</i>	<i>Provides a detailed breakdown of goods, specifying item-wise and box-wise contents, quantities, gross and net weights, and shipping marks. Ensures accurate cargo verification.</i>	<i>A transport contract and title of goods document, indicating whether it's original/negotiable. Contains full consignment details, including shipper, consignee, and carrier information.</i>

Certificate of Origin	Freight Invoice & Insurance Certificate	GATT Valuation Declaration
<i>Verifies the country where goods were manufactured. Required for claiming preferential tariff rates, such as under the Comprehensive Economic Cooperation Agreement (CECA) for Green Lane benefits.</i>	<i>Essential for determining the Cost, Insurance and Freight (CIF) value. If the International Commercial Terms (Incoterms) are Ex Works (EXW), all additional charges such as inland transportation, handling, and other EXW-related costs must be declared to arrive at the correct Free on Board (FOB) value.</i>	<i>Relationship with supplier, basis of value (invoice/arm's length). Special Valuation Branch (SVB) report for related companies, if available. (*refer circular No. 5 /2016 –Customs dated 09.02.2016)</i>

- Compliance and Regulatory Certificates

Certificate	Authority	Requirement	Portal/Website
Bureau of Indian Standards Compulsory Registration Scheme (BIS CRS)	BIS	As per the Compulsory Registration Order (CRO) list	http://bis.gov.in/
Wireless Planning and Coordination (WPC) Equipment Type Approval (ETA)	WPC Wing	Wireless functionality	http://saralsanchar.gov.in/
Mandatory Testing and Certification of Telecom Equipment (MTCTE)	Telecommunication Engineering Centre (TEC)	Telecom equipment	http://tec.gov.in/
Extended Producer Responsibility (EPR)	Central Pollution Control Board (CPCB)	Electronic Waste, Battery, or Plastic compliance	http://cpcb.nic.in/
Legal Metrology Packaged Commodities (LMPC)	Department of Legal Metrology	Pre-packaged goods	http://lm.doca.gov.in/