

Tax alert

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Singapore Exporters: Export controls on advanced semiconductor and artificial intelligence (AI) technologies

In light of recent developments concerning the export of Nvidia chips, Singapore Customs would like to remind all businesses of their obligations under the **Strategic Goods (Control) Act 2002 (SGCA)** and other relevant regulations.

Singapore Customs has issued its latest circular dated 4 April 2025. Circular No: 01/2025 highlights the importance of export control on advanced semiconductor and artificial intelligence (AI) technologies.

Singapore's export control regime is governed by the SGCA and the Regulation of Imports and Exports Regulations. These are aligned with major multilateral export control regimes, as well as sanctions imposed by the United Nations Security Council. Goods and technology that meet the technical specifications as described in the Strategic Goods (Control) Order are subject to controls under the SGCA.

The SGCA is an Act to control the transfer and brokering of strategic goods, strategic goods technology, goods and technology capable of being used to develop, produce, operate, stockpile or acquire weapons capable of causing mass destruction, and missiles capable of delivering such weapons; and for purposes connected therewith.



All companies operating in Singapore must conduct their activities transparently and in full compliance with applicable laws and regulations. In addition, they must remain informed of and consider the implications of other countries' export controls on their international business activities.

To mitigate risk, companies are encouraged to:

- 1) Implement a robust Internal Compliance Program (ICP)
- 2) Conduct a comprehensive Know Your Customers (KYC) exercise and end-user screening
- 3) Engage appropriate legal expertise when handling international business activities involving controlled technologies.

Although the regulation is longstanding in Singapore, many companies have made limited efforts to ensure compliance with the SGCA. The importance of export control is often underestimated, with its significance only recognised after encountering severe legal or financial consequences.

The Singapore Government has emphasised the critical role of export control and remains firm in taking decisive action against non-compliant exporters. If you have been delaying compliance measures, now is the time to act.

How we can help

As a committed trade and customs advisor to our clients, we welcome any opportunity to discuss the relevance of the above matters to your business.

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About our tax alerts

KPMG's tax alerts highlight the latest tax developments, impending change to laws or regulations, current practices and potential problem areas that may impact your company. As certain issues discussed herein are time-sensitive, it is advisable to make plans accordingly.

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