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CUSTOMS AND EXCISE DEPARTMENT

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All Traders and Declaring Agents



IMPORT OF EMPTY FREIGHT CONTAINERS AND ISO TANKS

Under current practice, GST relief is granted on the temporary import of empty freight containers and ISO tanks into Singapore for use in the conveyance of goods for subsequent export to other countries. In granting GST relief, the importer is required to take out a GST Relief Certificate to cover the temporary import of such goods.

2 To further facilitate the trade, the department has decided to waive the requirement to produce a GST relief Certificate for the temporary import of such empty containers and ISO tanks with immediate effect. Henceforth, such empty containers and ISO tanks can be brought in through the Customs checkpoints without the need to take out a covering GST relief permit.

3 For containers that are imported into Customs territory as a purchase from an overseas supplier, a Customs GST Payment Permit has to be taken out. GST has to be paid for such imports.

4 Customs Circular No. 15/97 dated 26 Jun 97 is rescinded.

5 If you need further information, please contact the Customs Call Centre at Tel No 6 355 2000, followed by (*) (0).

TAY CHIN LEONG
HEAD DOCUMENTATION
DOCUMENTATION BRANCH
for **DIRECTOR-GENERAL OF CUSTOMS & EXCISE**
zip/empty containers

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