

Customs GST 5/93/Vol VIII

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All Traders and Declaring Agents

## **COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 50**

I am pleased to list below the questions and answers for List 50 :

- Q1 I would like to know what should be declared in the field “total outer pack” for my containerised cargoes in the header level for my GST payment declarations?
- A The declared quantity and unit for the “total outer pack” field in the GST payment declaration should follow the packing description in the relevant house Bill of Lading.
- Q2 The manual application of product codes for my imported liquor products can be quite time consuming sometimes. Is there a faster or easier way?
- A With effect from 15 November 1999, traders can apply for their liquor and tobacco product codes electronically via E-Forms available at our Customs website at <http://www.gov.sg/customs>. E-filing for Liquor & Tobacco product codes will shorten processing time by eliminating problems caused by illegible handwritings, and delayed and poor fax transmissions.
- Q3 My company has imported a consignment of fruit which has become unfit for consumption while they are in the FTZ. The GST payment (IG) permit for the consignment has already been paid by our declaring agent. What should the company do?
- A As your imported goods are still in the FTZ, you may apply for an inward permit, declaration purpose D and place of receipt=DUMP for the import to be disposed of at a local authorised dumping ground. To obtain a refund on the GST paid, your declaring agent must submit an application of refund to Head Documentation, Documentation Branch.

CHAN KOK YIN  
DIRECTOR REVENUE  
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE DEPARTMENT



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