



All Traders and Declaring Agents

## **COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 49**

I am pleased to list below the questions and answers for List 49 :

Q1 I have reimbursed my declaring agent for the GST payment made for my consignment through their bank account. To obtain a refund on the GST paid, who should submit the application for refund?

A To ensure that GST is refunded to the proper person, application for GST refund should be made by the holder of the account from which the GST payment is deducted in the first place. In your case, since the GST was initially deducted from your declaring agent's account, you should arrange for your declaring agent to apply for the GST refund. You may subsequently claim the GST refund from your declaring agent.

Q2 My company has acquired some auctioned goods from the Free Trade Zone. What is the relevant permit to be used for Customs clearance for those goods?

A You should make GST payment by applying for a pure Customs GST payment permit (DP) with declaration type 'GP' and place of release 'O'.

Q3 Our company has appealed to the regional offices for donations of medical supplies for disaster relief in Taiwan. Do we have to pay GST for the import of such goods for consolidation?

A Under the Goods & Services Tax (Imports Relief) Order, you do not have to pay GST on the import of medical supplies for overseas distribution. You are required to apply for a joint inward and outward permit to cover the import and re-export of your medical supplies respectively.

Q4 I would like to obtain a 'Change of Bank Account' form from Customs. Could the Department send one to me by mail?

A Yes, we can. Our Department also provides a series of Fax-On-Demand services to the traders. To obtain the said form, you may dial 355-2000 followed by 312 and 1 to confirm request.

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