



All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 48

I am pleased to list below the questions and answers for List 48 :

Q1 My company had made duty and GST payment for a consignment of liquor on behalf of the importer. However, the importer became insolvent and did not want the consignment. Could we return the goods to our licensed warehouse and get a refund on the duty and GST paid?

A Refund of Customs duty and GST can only be made on accord of an overpayment or erroneous payment. Duty/GST-paid goods, once removed from Customs control, cannot be returned to the licensed warehouse.

Q2 Is there a quick and easy way to learn more about Customs import/export requirements and procedures, and the Goods & Services Tax (GST)?

A The Department has compiled a booklet - 'Customs GST Guide' which gives you the essential and up-to-date information concerning the tax and Customs requirements and procedures on imports/exports. Please call Customs Call-Centre at 355-2000 or fax to us at 250-9605 if you wish to have a copy.

Q3 I have imported several consignments of one specific brand and type of still wine. For the last consignment, I was informed that DSS testing was required. Why?

A You should check the date of the last DSS testing for the said wine. DSS testing is not required if the analysed result is within three years of the date of import of your last consignment. If it is not the case, you should check the product code used for the said consignment. You could have used an incorrect product code which prompts that DSS testing is required.

Q4 I have a consignment of machine parts arriving by air at the Changi Free Trade Zone. Can the consignment be sent to the Jurong Fishing Port for transshipment?

A The Jurong Fishing Port is not an authorised place for transshipment of machine parts. You should arrange to have your goods transhipped through authorised points.

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



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