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CUSTOMS AND EXCISE DEPARTMENT

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All Traders and Declaring Agents

COMMON QUESTION ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 43

I am pleased to list below the questions and answers for List 43 :

- Q1 I have an import consignment of 36 cartons of children garments but have not received the commercial invoice from my overseas supplier. Can I declare the value of the goods in the GST Payment (IG) declaration using the supplier's pro forma invoice?
- A The Goods and Services Tax (GST) is to be paid based on the CIF value in the supplier's commercial invoice at the time of importation. The pro forma invoice is not acceptable for payment of GST because the value of the goods has not been confirmed by the supplier.
- Q2 I am a foreigner working in Singapore. I intend to bring in one yacht (personal effects) from my country of residence to Singapore for my own use. Can Goods and Services Tax (GST) relief be granted for the importation of the yacht?
- A GST relief cannot be granted to you because the yacht is not considered as a personal effect or household article for the purpose of exemption. Please apply for a GST Payment (IG) permit to effect the import of the yacht.
- Q3 Our sister company is not registered with the Customs and Excise Department (CED) or the Trade Development Board (TDB) for the purpose of import and export of trade goods. Can we use our company's CR number to apply for the GST Payment (IG) permit for goods consigned to our sister company?
- A You are not allowed to use your CR number to apply for the GST Payment (IG) permit for your sister company as the goods are not consigned to you. Please advise your sister company to register with CED and TDB if the company were to import and export any trade goods.

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



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