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CUSTOMS AND EXCISE DEPARTMENT

55 Newton Road #10-01
Revenue House, Singapore 307987
REPUBLIC OF SINGAPORE
Telephone : 3552000
Telefax : 2508663
Homepage : <http://www.gov.sg/customs>
Email : ced_email@ced.gov.sg

All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 41

I am pleased to list below the questions and answers for List 41:

- Q1 What is the Customs procedure for bringing in general cargo for repairs in Singapore and subsequently returned to the country of origin?
- A The cargo can be brought into Singapore for repairs using a Customs temporary import permit. The approval of the permit is subject to the lodgement of a bank guarantee (BG) equivalent to the potential GST. The GST payable will be suspended at the time of import. For the return of the goods after repairs, the declaring agent must obtain a Customs export permit and quote the previous temporary import permit number therein. The BG will be returned upon re-export of the goods.
- Q2 I have taken out a joint Customs Transshipment/TDB Inward permit (IT) to remove a consignment of 36 bales of garment from Woodlands Checkpoint to Pasir Panjang Free Trade Zone (PPZ) for transshipment. As the owner has insisted that the goods be repacked into 24 cartons, can we carry out the repacking operation at our warehouse within the Customs territory before proceeding to PPZ?
- A Goods covered by a Customs transshipment permit must be removed directly from the first Checkpoint to the second Checkpoint for transshipment. For accountability at the second Checkpoint, the repacking operation should only be carried out inside the PPZ.
- Q3 My company intends to transfer some used computer equipment from our Hong Kong office to Singapore. Since they are used equipment, can we apply for GST import relief at the time of importation?
- A The importation of used computer equipment is still subject to the payment of Goods and Services Tax (GST) at the rate of 3% of the CIF (cost, insurance and freight) value of the equipment. There is no GST relief under the Goods and Services Tax (Import Relief) Order 1994 for the importation of used trade goods.

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



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