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CUSTOMS AND EXCISE DEPARTMENT

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All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 40

I am pleased to list below the questions and answers for List 40:

- Q1 As a declaring agent, I have declared a joint Customs GST/TDB Inward permit (IG) for an importer who has been granted the MES status by the Inland Revenue Authority of Singapore (IRAS). The IG permit was used for cargo clearance. Do I have to take out an ME permit as a replacement? Also, can I apply for a GST refund after I have taken out the replacement permit?
- A The ME permit should be taken out at the time of importation. Since the IG permit had already been used for cargo clearance, a replacement permit is not required. You may approach the importer for the reimbursement of GST paid. Meanwhile, the importer will have to account to the Inland Revenue Authority of Singapore and claim the GST paid as his input tax in his GST return.
- Q2 I have recently renewed the bank guarantee lodged with your department. Will you please return the expired bank guarantee to the issuing bank for cancellation?
- A It is not necessary for us to return the expired bank guarantee to your bank for cancellation. We have previously notified your bank through the Association of Banks in Singapore, which is now a code of practice.
- Q3 As a declaring agent, I would like to know how could I advise my client, an MES trader, to clear the hand-carried goods imported into Singapore by air?
- A You are required to obtain an ME permit on behalf of the MES trader and fax it to the Customs Duty Office, Airport Terminal (Fax Nos: 5427059 – Terminal 1 and 5423009 – Terminal 2) before the arrival of your client. You must also advise your client to produce the goods to the Customs officer at the Duty Office or Red Channel Counter for clearance. Your client should likewise inform the Customs officer that an ME permit has earlier been taken out by you and faxed to the Customs Duty Office at Airport Terminal.

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



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