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Circular No 10/99

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CUSTOMS AND EXCISE DEPARTMENT

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Freight Forwarders & Declaring Agents

USED HOUSEHOLD ARTICLES AND PERSONAL EFFECTS CONSIGNMENT CONTAINING DUTIABLE LIQUORS AND TOBACCO

GST relief on used household articles and personal effects is granted to a person transferring residence to Singapore. A joint Inward-GST Relief (IE) permit is to be taken out by the owner to cover the import of such items. Prior to applying for IE permit, the owner is required to submit to Customs a **Declaration of Facts** (DOF) which requires him to state whether his consignment contains any liquors and tobacco. The owner is required to pay duty and GST on liquors and tobacco imported together with his household articles and personal effects. A copy of the revised DOF is attached.

2 Currently, if there are liquors and tobacco imported together with the used household articles and personal effects, the freight forwarder is to produce the IE permit to Documentation Branch at Customs Headquarters at Revenue House for endorsement. This is to facilitate manual payment of duty and GST of the liquors and tobacco at the checkpoint (for conventional cargo) or after unstuffing of the container.

3 With effect from 15 Mar 99, we will dispense with the above endorsement at Customs Headquarters. Henceforth, for conventional cargo, you may approach the checkpoint officers directly for payment of duty and GST on liquors and tobacco imported together with the used household articles and personal effects. If the liquors and tobacco are imported in container, you should approach officers at Ports Branch HQ, Keppel Road to pay the duty and GST on the liquors and tobacco immediately **after** the unstuffing operation.

4 We would also like to inform you that the processing of applications for unstuffing of sealed container of used household articles and personal effects will be centralised at Ports Branch HQ. When applying for unstuffing of such containers, you only need to fax the **Notice To Importer / Haulier**, issued to you at the Customs checkpoint when the container was trucked out, to Ports Branch HQ on Fax No. 2256076. Ports Branch HQ will notify you by fax on whether the unstuffing of the container need to be supervised by Customs and make arrangement for you to pay the duty and GST on liquors and tobacco **after** the unstuffing operation.

5 If you need further clarification on the payment of duty and GST on the liquors and tobacco, please call Mr Toh Cheng Ho of Documentation Branch at telephone No 3552103. As for unstuffing of containers, you may call Mr Neo Guan Huat of Ports Branch at telephone No 2206376 for clarification.

6 The above changes in paragraphs 3 and 4 are made with a view to further streamline the unstuffing procedures and facilitate the clearance of containers of used household articles and personal effects.

LUM FOOK TIN, TITUS
HEAD DOCUMENTATION
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE

DECLARATION OF FACTS

The Way of Excellence in Public Service

