



CUSTOMS AND EXCISE DEPARTMENT

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All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 6/2002

I am pleased to list below the questions and answers for List 6/2002:

- Q1 My company imports computer parts from Batam Island in containers. The containers are specially built with two doors and a shipper's seal is attached to each door. How do I declare the 2nd shipper seal's number in the Import Declaration?
- A1 You can declare the seal number of the 2nd shipper seal in the "Trader's Remarks" field of the declaration.
- Q2 I am a foreigner and is residing in Singapore. My sister, who is staying in United States, will be sending me two bottles of sparkling wine via parcel post for my personal consumption. Do I need to pay the duty or taxes for the above consignment? If I need to pay, where do I make the payment?
- A2 An excise duty at \$13 per litre and a 3% Goods and Services Tax (GST) are payable. Singapore Post will notify the consignee by letter to collect the parcel from the Singapore Post Centre (SPC) upon arrival of your parcel. The duty and GST will then be collected thereat. Please note that a postal clearance fee of \$2.00 per parcel is payable on dutiable parcels cleared at SPC.
- Q3 Arising from our audit findings, it was discovered that my company has overpaid the GST on several occasions. As my company is not registered as a taxable person and the overpayments occurred quite some time ago, can we still claim back the GST from Customs?
- A3 For such instance, you may apply for GST refund on the overpayment from Customs via e-filing through Customs website: <http://www.gov.sg/customs>. All refund applications could be made within 6 years from the date of payment.


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