



All Traders and Declaring Agents

## COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 5/2002

I am pleased to list below the questions and answers for List 5/2002:

- Q1 I declared a GST Payment Permit and had used it for cargo clearance. After which, I realised that the importer's name was wrongly declared in the permit. How should I rectify this?
- A1 For such instance, a replacement GST Payment Permit with the correct importer's name, must be taken up for the said consignment and it should not be used for cargo clearance. The importer or declaring agent would then apply to Customs for a refund on the GST paid for the wrong permit via e-filing, fax or post as appropriate.
- Q2 I am a non-taxable person and operates an assembly plant in Singapore. I need to send one of our tools back to a Service Centre in Malaysia for repairs. The tool will subsequently, be re-imported back into Singapore. Please advise on the necessary Customs procedures.
- A2 For goods temporarily exported for repairs and subsequently, re-imported, a Joint IES and Customs Outward Permit ('OO' permit) has to be taken out to cover the temporary export. The goods together with the 'OO' permit, are to be produced to Customs Checkpoint for verification at the time of export.

For GST relief on re-importation, a joint IES and Customs Inward Permit ('II' Permit) may be taken out with original value and the previous 'OO' permit number declared therein. In addition, GST would be payable at 3% on the CIF value of new parts added including costs of repairs, freight, insurance and other incidental charges incurred. Both the GST Payment Permit and the 'II' Permit have to be produced to Customs Checkpoint for verification at the time of import.

- Q3 If the invoice value of my import is in a foreign denomination that is not listed in your Customs exchange rates, what should I do?
- A3 The trader may use the selling rate quoted by any commercial bank for the currency. In such instance, the trader is required to declare the name of the bank, telephone number and the date on which the rate was quoted in the "Remarks" column of the Customs Duty/GST Payment declaration.

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