



All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 3/2002

I am pleased to list below the questions and answers for List 3/2002 :

- Q1 When I apply a ME permit for my new client who is a ME trader, my TradeNet declaration was rejected with a message "MES/Bonded Whse Scheme". What is the reason for the rejection?
- A1 Your declaration was rejected as you have not been registered as an authorised declaring agent of the ME trader. Declaring agents have to be appointed by the ME traders and registered with Inland Revenue Authority of Singapore (IRAS) before they are allowed to submit ME declarations on behalf of the traders. To avoid having the ME declarations rejected by the system, you would have to ascertain from the trader that you have been registered as its authorised declaring agent.
- Q2 I have earlier imported a piece of machine under a GST payment permit. After Customs clearance, I discovered that the machine was faulty. My overseas supplier agreed to ship me a new machine as replacement free of charge. Can the new machine be exempted from GST payment?
- A2 GST is payable on all goods imported into Singapore. Hence, the machine to be imported into Singapore, even though it is a replacement, is still subject to GST payment.
- Q3 I had closed my company overseas and I would like to bring the company's documents to Singapore by sea. What type of permit is required and do I have to pay GST for the documents?
- A3 You do not have to pay GST for the importation of your company's documents. No permit is required and you may use the shipping documents such as bill of lading and packing list to clear the documents through the Customs Checkpoint.

TAN KWANG YEOW (MRS)
ASSISTANT DIRECTOR-GENERAL (REVENUE)
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE