

Customs GST 5/93/Vol IX

Circular No : 5/2002

Date : 31 Jan 2002



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All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 1/2002

I am pleased to list below the questions and answers for List 1/2002 :

Q1 For cargoes imported from Batam Island and discharged at Loyang Off-shore Base (LOB) which is an unmanned landing place, what are the customs requirements?

A1 The importer is required to take out the relevant joint TDB/Customs permit for clearance of his goods within 48 hours of the arrival of the vessel conveying the cargoes for discharge thereat. The validity period of 48 hours for such permit excludes Saturdays, Sundays and public holidays. Dutiable goods are not allowed to be imported and discharged at LOB and such goods have to be imported through a Free Trade Zone. Only oil-rig supplies or goods shipped from the Batam Island are allowed to be discharged at the LOB.

Q2 For the purpose of GST payment, I do not know what costs should be included in the value of the goods that I have sent overseas for processing and subsequently imported back into Singapore?

A2 The value to be declared for GST purposes for such re-imports must comprise:

- i. the value of the materials;
- ii. the processing cost, eg the workmanship cost in turning the materials into a new product; and
- iii. the freight and insurance incurred in the re-importation of the goods back to Singapore.

Q3 When declaring a payment permit through the TradeNet system, I encounter the error "Place of Release" on several occasions. How do I solve the problem?

A3 The possible reasons for the error "Place of Release" are as follows:-

(i) Code or name or address of place of release should be declared. Failure to declare as such would result in rejection of the declaration with error message "Place of Release".

(ii) If declaration purpose = 'P', and if the declaration is declared as a Class II

should be entered instead of CPY, SSY, OCWS and KLY respectively. Secondly, Previous Permit No. (IN(Z)) should be declared. Thirdly, Ocean BL and House BL should be declared. Finally, Place of Receipt in the IN(Z) permit should be equal to the declared Place of Release. Failure to declare as such would result in rejection of the declaration with error message "Place of Release". Declaration purpose = 'P' is for GST payment.

(iii) If declaration purpose = '1', the place of release should not be declared as a bonded warehouse, otherwise, the declaration would be rejected with error message "Place of Release". Declaration purpose = '1' is for dutiable and non-dutiable goods stored in the FTZ (except for high duty items eg liquor and tobacco products).

(iv) If declaration purpose = '2' or '3', the declaration should not be declared as Class II Yard with place of release = 'BWxxx'. Otherwise, the declaration would be rejected with error message "Place of Release". Declaration purpose = '2' is for petroleum cargo covered by Customs Blanket Inward permit. Declaration purpose = '3' is for non-dutiable goods within GST relief value.



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