

Our Ref: Customs C21.04.V01 (11)  
Circular No: 49/2002  
Date: 7 Dec 2002



**CUSTOMS AND EXCISE DEPARTMENT**  
55 Newton Road  
#10-01 Revenue House  
Singapore 307987  
**REPUBLIC OF SINGAPORE**  
Telephone : 63552000  
Telefax : 62509606  
Homepage : <http://www.gov.sg/customs/>  
E-mail : [CED\\_Documentation@ced.gov.sg](mailto:CED_Documentation@ced.gov.sg)

All Traders and Declaring Agents



CERT No 98-2-0877  
SS ISO 9001 : 2000



## IMPLEMENTATION OF REVISED GST RATE

Following the announcement by the Minister for Finance in Parliament on 5 Dec 2002, the rate of GST will be increased from 3% to 4% effective on 1 Jan 2003. Hence, all goods that are imported and cleared through Customs before 1 Jan 2003 will attract a GST rate of 3%. However, if a trader has taken out a GST Payment Permit in Dec 2002 and is unable to clear his goods on or before 31 Dec 02, he will have to take out a Short Payment Permit for the difference of 1% in GST to clear his goods after 31 Dec 02. The original GST Payment Permit and the Short Payment Permit will have to be produced to Customs at the entry points for clearance of the goods.

2 As a facilitative measure, CED will be allowing the trade to declare GST Payment Permits at GST rate of 4% from 23 Dec 2002 to 31 Dec 2002, if the imports are expected to arrive or to clear Customs on or after 1 Jan 03. This is to reduce the need to take out Short Payment Permits.

3 In the event that a trader has taken out a GST payment permit at 4% but cleared his goods before 1 Jan 03, the trader can claim for refund of the overpayment of GST of 1% *from CED* if he is a non-taxable person. In claiming for the refund of GST, he has to submit supporting documents, including the clearance permit, invoice, packing list, freight papers, etc., for processing. For a taxable person, the trader can claim the total GST paid as input tax from the Inland Revenue Authority of Singapore in his return.

4 Please contact the Customs Call Centre at 6355 2000 followed by (\*) (0) if you need further information.

TAY CHIN LEONG  
HEAD DOCUMENTATION  
DOCUMENTATION BRANCH  
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE

Z/GST4%