

Your Ref : Customs DB.AS.012.87.13/(19)

Our Ref : 45/2002

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**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



**INCREASE OF REFUND LIMITS UNDER E-FILING MODULE FOR USED GST PAYMENT PERMITS**

Traders can submit applications for refund of the GST erroneously paid or overpaid on **used** payment permits through E-Filing for the following 6 categories :-

- i Conveyance refused entry into Singapore by Land Transport Authority (LTA).
- ii Wrong importer's name/CR number declared.
- iii More than one IG permit for FCL container cargo before cargo clearance.
- iv Shipment under Personal Effects.
- v Shipment under Temporary Import
- vi Overpayment of GST due to incorrect declaration of value

2 In respect of the GST refund applications submitted through E-Filing for the above categories (i) to (v) the amount of refund limit is presently set at \$10,000.00 and for category (vi), it is set at \$20.00.

3 With effect from 1 Dec 02, Customs and Excise Department (CED) will increase the limit for refund applications for the above categories (i) to (v) submitted through E-Filing to \$50,000.00. For category (vi), the GST refund limit remains at \$20.00.

4 All applicants will be notified of the result of their E-filed applications by email or fax registered with Customs. CED will conduct selective audit and call for supporting documents from the applicant for verification. All successful refunds would be credited directly into the Inter-bank GIRO account that the claimants have maintained with Customs.

5 For further information, please contact our Customs Call Centre at telephone number 63552000 followed by (\*)0) or visit our homepage [http://www.gov.sg/customs/trade/trde5\\_13.html](http://www.gov.sg/customs/trade/trde5_13.html) on the GST refund application procedures.

6 This circular supersedes the Customs Circular No.12/2002 dated 26 Mar 2002.

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

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