

Our Ref: Customs DB.AS.012.87.13.(3)

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All Traders and Declaring Agents



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

On 19 Sep 2001, Customs and Excise Department (CED) enhanced its in-house system to allow the e-filing of 6 types of applications for refund of GST paid on used GST payment permits as follows:-

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

2 For Refund Type (i) to (v), the refund limit is set at \$500.00 each. With regard to Refund Type (vi), the refund limit is fixed at below \$5.00.

3 We are pleased to inform you that with effect from 30 Mar 2002, the refund limits for Refund Type (i) to (v) will be increased from \$500.00 to \$10,000.00. As for Refund Type (vi), the refund limit is raised to \$20.00.

4 Details of the 6 types of refund application are indicated below.

S/No	Types of Refund for Used Permit	Remarks
i	Conveyance refused entry into Singapore by Land Transport Authority (LTA).	Goods-laden lorry has been refused entry into Singapore by LTA at Woodlands or Tuas Checkpoint due to excessive smoke emission after customs clearance. Maximum refund per permit - \$10,000.00.

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S/No	Types of Refund for Used Permit	Remarks
ii	Wrong importer's name/CR number declared.	A replacement permit with the correct importer's name/CR number must be taken out after the cargo has been cleared from the Customs checkpoint. Maximum refund per permit - \$10,000.00.
iii	More than one IG permit for FCL container cargo before customs clearance.	A permit covering containerised cargo with the wrong importer's name/CR number has been declared. A replacement permit has been taken out but a claim for refund was not made before the container was cleared through the Customs checkpoint using the replacement permit for clearance. Maximum refund per permit - \$10,000.00.
iv	Shipment under Personal Effects.	A GST payment permit has been used to import a shipment of personal effects. A replacement GST relief permit must be taken out although the shipment has been cleared through the checkpoint. Maximum refund per permit - \$10,000.00.
v	Shipment under Temporary Import.	A GST payment permit has been used to import a shipment under temporary import. There is a replacement temporary import permit. Maximum refund per permit - \$10,000.00.
vi	Overpayment of GST (Partial refund).	There is an overpayment of GST due to incorrect declaration of value. The overpayment does not exceed \$20.00.

5 On successful processing of the e-filed application, the applicant will be informed in writing of such approval. If the application is rejected, the applicant will be advised to re-submit to CED the claim for refund with supporting documents or to claim the GST paid as input tax from IRAS, as appropriate.

6 For refund applications which do not fulfil the e-filing requirements, you may submit them with supporting documents, such as refund and replacement permits, commercial invoice, packing list, freight paper and bill of lading or air waybill, etc., by fax (62509606) or by mail, to Refund Unit, Documentation Branch.

7 For further information, kindly contact our Customer Service Officer at telephone number 63552000 followed by (*) (0).

8 This circular supersedes my earlier circular, Customs DB.AS.012.87.12 (14), dated 17 Sep 2001.



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

WMT – INCREASE OF REFUND LIMITS

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