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All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 13/2001

I am pleased to list below the questions and answers for List 13/2001 :

- Q1** I am a declaring agent. Do my clients who are under the Major Exporter Scheme need to appoint me as their authorised agent before I can declare permits for them?
- A1** An approved MES trader must authorise his declaring agent(s) in the MES Application Form (i.e. GST F10). At anyone time, the MES trader can have a maximum of 3 authorised agents. Subsequent amendments or additions to the list of authorised agents must be made in writing to the Comptroller of GST, Inland Revenue Authority of Singapore.
- Q2** A local container has been trucked into the FTZ for export. Subsequently, the exporter realised that one of the items had been wrongly stuffed into the container. Can you advise me of the procedures to enable me to bring out the container?
- A2** The container can be trucked out of the FTZ as shut-out cargo within the same day that it entered the FTZ under a letter from the exporter stating the reason(s) and supporting delivery note. If the duration is more than a day, the exporter will be required to declare an inward permit to remove the container from the FTZ.
- Q3** I intend to import a consignment of wines for personal consumption during the coming festive season. I am aware that I need to pay Customs duty and GST on this item. Can you advise me of the procedures of importing these wines?
- A3** In general, samples of liquor imports are to be extracted for analysis by the Health Sciences Authority (HSA) to ascertain the classification, volume and alcoholic content before the appropriate duty payment can be made. To facilitate the import of small quantities of liquors for personal consumption, Customs has relaxed the requirements for such imports by waiving the need for extraction of samples for analysis. Automatic processing of duty/GST payment is allowed through the system if the total quantity of wines imported in a single shipment is not more than 54 litres. Otherwise, the e-filed application for payment of duty/GST must be supported by submission of invoices and packing lists to our Liquor/Tobacco Unit to ascertain that the liquors are for personal consumption and the appropriate duty rates payable.


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