

Customs GST 5/93/Vol IX

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All Traders and Declaring Agents

### COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 12/2001

I am pleased to list below the questions and answers for List 12/2001 :

- Q1 I have a consignment to be transhipped from one FTZ to another under a Joint TDB Outward/Customs White Transhipment permit. However, after entering into the 2<sup>nd</sup> FTZ, the consignment was shut-out and had to be returned to the 1<sup>st</sup> FTZ for export by another vessel. Do I need to inform TDB? What kind of permit would I need to declare to cover the movement of the shut-out consignment?
- A1 You will need to inform TDB on the change of the vessel and B/L on the consignment and the cancellation of export under the Joint "OT" permit. For Customs purpose, you are required to declare a pure Customs Transhipment permit to cover the subsequent inter-gateway movement. Thereafter, you will need to declare a TDB Outward permit to account to TDB on the export of the consignment.
- Q2 Can any discount indicated in the commercial invoice be deducted from the invoice value for GST purpose?
- A2 Not all discounts are acceptable. For example, cash and quantity discounts are allowable. The nature of the discount must be clearly stated in the invoice. If the importer is unsure whether a particular discount is allowable, please check it up with CED.
- Q3 I have a consignment of expensive live fish temporarily imported for an international exhibition held in Singapore. If one of the fish died, how could I account for the consignment at the time of re-export? Would Customs recover GST on the dead fish?
- A3 All goods imported temporarily will have to be accounted for satisfactorily to Customs. Since the GST payable on the goods was suspended at the time of import, it will be payable if the goods are sold, disposed of or transferred locally. In your case of the dead fish, Customs would consider the request for remission of GST if documentary evidence can be produced to the satisfaction of Customs that the fish is not sold, disposed of or transferred locally.

  
**TAN KWANG YEOW (MRS)**  
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for DIRECTOR-GENERAL OF CUSTOMS & EXCISE

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