

Customs GST 5/93/Vol IX

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All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 11/2001

I am pleased to list below the questions and answers for List 11/2001 :

- Q1** A container of dutiable cigarettes was found damaged upon arrival at my licensed warehouse. A Customs survey was carried out and the results showed that 5 boxes X 200's out of 100 boxes X 200's of the cigarettes were damaged. Do I have to pay duty on the whole consignment or only the balance quantity of 95 boxes X 200's of the cigarettes meant for local consumption?
- A1** An application for a Customs survey on damaged goods must be applied within 24 hours upon bonding of the goods in a licensed warehouse. If the results of the Customs survey confirmed that only 5 boxes X 200's of the cigarettes are damaged and that Customs is satisfied that the Customs seal and shipper seal affixed to the container were intact at the time of unstuffing, you need only pay duty on the balance quantity of 95 boxes X 200's of cigarettes.
- Q2** Is it compulsory to declare the brand and model number in the "Brand" and "Model Number" fields when I declare a TradeNet permit? Can I declare them as "unbranded"?
- A2** You are advised to correctly declare the brands and model numbers in the TradeNet permit for the goods imported if such information is clearly stated in the invoices. Action will be taken against declarants who continue to make incorrect declarations by declaring as "unbranded" when the brands and model numbers of the goods imported are available in the commercial documents.
- Q3** If the importer's name is wrongly declared by the declaring agent in the IG permit, can the GST paid be refunded to the importer/declaring agent?
- A3** Yes. A replacement permit under the correct importer's name must be declared to cover the same consignment. The importer/declaring agent (payer) can e-file for refund of the GST paid. If the payment permit has been used, the ceiling for refund is set at \$500.00 by e-filing. You need to indicate the replacement permit number when you e-file. For used IG permit with payment amount exceeding \$500.00, you can submit your refund application with the necessary supporting documents to Refund Unit for processing.


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