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**CUSTOMS AND EXCISE DEPARTMENT**

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**REPUBLIC OF SINGAPORE**

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All Traders and Declaring Agents



**E-FILING FOR REFUND OF GST FOR USED PAYMENT PERMITS**

On 6 Dec 2000, Customs and Excise Department (CED) implemented e-filing of applications for refund of duty/GST on unused payment permits through the Internet. The response on the use of the facility has been very positive.

2 We are pleased to inform you that with effect from 19 Sep 2001, the website <http://www.gov.sg/customs> will be further enhanced to enable e-filing of applications for refund of GST paid on used GST payment permits. The refund application can be submitted through the option "Application for Refund Permit (Used) – for GST only". The other option, "Application for Refund Permit (Unused) – for GST/Duty only" is for the existing e-filing for refund on unused payment permits.

3 Compared to the manual submission of refund claims on used payment permits, the electronic submission and processing of such refund claims through the Internet is certainly a further initiative on facilitation to traders. With the above enhancement, traders will find it convenient and speedy to lodge a refund claim on used payment permits. More importantly, there is no need to submit any supporting documents. With the dispensation of submitting supporting documents for verification, there is a need to list the situations under which an application for refund of a used permit can be e-filed and processed, and the refund limit. The e-filing for refund of GST of used GST payment permits under the six scenarios are:-

S/No	Types of Refund for Used Permit	Remarks
1	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 - \$500.00
2	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 - \$500.00.

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S/No	Types of Refund for Used Permit	Remarks
3	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. Max. refund per permit - \$500.00.
4	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. Max. refund per permit - \$500.00.
5	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. Max. refund per permit - \$500.00.
6	Overpayment of GST (Partial refund)	There is an overpayment of GST due to incorrect declaration of value. The overpayment is below \$5.00.

4 When an application has been successfully e-filed and processed, you will receive a letter informing you of the approval of your application. If the application is rejected, the applicant will receive a message advising him to re-submit to CED the claim for refund with supporting documents or to claim the GST paid as input from IRAS, as appropriate.

5 For those 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 or by mail, to Refund Unit, Documentation Branch.

6 You may contact our Customer Service Officer at telephone number 3552000 followed by (\*) (0) if you require further information.

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

circular.unusedrefund

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