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Circular No.: 25/2001

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**CUSTOMS AND EXCISE DEPARTMENT**

55 Newton Road  
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Singapore 307987  
**REPUBLIC OF SINGAPORE**  
Telephone : 3552000  
Telefax : 2509606  
Homepage : <http://www.gov.sg/customs/>  
E-mail : [ced\\_documentation@ced.gov.sg](mailto:ced_documentation@ced.gov.sg)

All Traders and Declaring Agents



**APPLICATION FOR REFUND OF GST PAID FOR UNUSED PERMITS**

Since 6 Dec 2000, applications for refund of the Goods & Services Tax (GST) for unused Customs permits may be submitted to Customs through E-Filing at <http://www.gov.sg/customs>. Successful claims will be credited directly into the claimant's bank account registered with Customs.

2 However, claims for refund of the GST paid for permits imposed with 'GF' and 'TX' conditions should continue to be made to the Inland Revenue Authority of Singapore by the importer as input tax during the accounting period. The Customs permit may be used as proof of payment for the input tax claim.

3 Customs will only process claims for refund of GST paid for permits with "GF" and "TX" conditions if the erroneous payments were due to the wrong importer being declared in the permits by the declaring agents.

4 Please contact our Customer Service Officer at telephone number 3552000 followed (\*) (0) if you require further clarification.

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

**The Way of Excellence in Public Service**