



CUSTOMS AND EXCISE DEPARTMENT

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Our Ref: Customs PT.082.73.08
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All Petroleum Licensees

Dear Sirs



PROCEDURE FOR ACCOUNTING OF DUTIABLE AND GST PAYABLE PETROLEUM PRODUCTS

A **INTRODUCTION**

- 1 This circular will be effective from 1st July 2001 and will supersede the previous circular, Customs PT.082.73.07 dated 20 Jun 2000 and other instructions previously issued.

B **DOCUMENTARY PROCEDURES**

2 **Movement of petroleum products**

- 2.1 Every movement of dutiable and GST payable petroleum products (import, export, removal and transshipment) has to be covered by an appropriate Customs Permits before any removal is effected. All relevant documents must be made readily available for customs inspection or audit as and when required. These documents (eg invoices, tickets, bunker receipts, flight receipts, intake certificates, out-turn certificates, manifests, bills of lading, certificates of quantity, delivery orders, tanker loading reports, etc) shall quote the relevant Customs Permit number. Non-dutiable petroleum products included in these documents should be shown separately.
- 2.2 The following types of permits are required for the movement of petroleum products:
 - (a) Monthly Blanket Inward Permit
 - (i) A Blanket Inward Permit, valid for one month, is to be used for movements of petroleum products from a foreign territory including an FTZ into Customs territory for storage in a licensed refinery/installation or bonded warehouse (not applicable for imports by air or road).

- (ii) For import in bulk by sea, the quantity received shall be evidenced by the out-turn certificate.
- (iii) A schedule indicating the Customs Permit number, date, delivery document number and quantity received during the month shall be transmitted to Customs via PetroLink by the 10th working day of the following month.

(b) Monthly Blanket Removal Permit

A Blanket Removal Permit, valid for one month, is to be used to cover the following movement of petroleum products:

- (i) Movement of petroleum products from a licensed refinery/installation to another or from a bonded warehouse to another.
- (ii) Release of non-dutiable petroleum products from a bonded warehouse for local sales. GST payable will be accounted to IRAS by the supplier during the accounting period. Oil companies are to transmit the information on local sales of non-dutiable petroleum products monthly via PetroLink by the 10th working day of the following month.
- (iii) Movement of non-dutiable petroleum products from a bonded warehouse to a non-bonded warehouse owned by the licensee. In this case, the licensee has to account the GST to IRAS when the goods are supplied and released from the non-bonded warehouse. A schedule for such movement shall be transmitted monthly via PetroLink by the 10th working day of the following month.

If the quantity removed during the end of a month is not shown as received for the month by the receiving point because the transfer is completed in the following month, the date when the transfer is completed shall be taken as the date of receipt for accounting purposes in the monthly return of the receiving point.

(c) Monthly Blanket Outward Permit

A Monthly Blanket Outward Permit, valid for one month, is to be used to cover the following types of movement:

- (i) Movement of petroleum products from a licensed refinery/installation or a bonded warehouse for export or storage in an FTZ (except for exports by air).
- (ii) Supply of petroleum products to ocean-going vessels as ship stores.
- (iii) A schedule indicating the Customs Permit number, date, delivery document number and quantity released during the month shall be transmitted via PetroLink by the 10th working day of the following month.

- (d) Individual Joint TDB/GST Inward Permit
 - (i) Individual Inward Permits shall be taken for imports of petroleum products by air and by road
 - (ii) As individual Inward Permits are valid for 14 days, the validity of some permits issued may extend to the following month (eg late June to early July). The date of completion of discharge shall be taken as the date of receipt of the goods into the licensed refinery/installation or bonded warehouse.
- (e) Individual Joint TDB/GST Outward Permit
 - (i) Individual Outward Permits are required for exports of petroleum products by air.
 - (ii) Individual Outward Permits are valid for 7 days.
- (f) Blanket Duty Payment Permit
 - (i) The duty on dutiable petroleum products for local consumption must be paid before removal from licensed premises.
 - (ii) Payment of Customs duty can be made by taking a Blanket Duty Payment Permit covering a specific quantity of dutiable petroleum products to be released within one calendar month.
 - (iii) The duty is paid to Customs through IBG deduction upon approval of the permit.
 - (iv) The Blanket Duty Payment Permit is valid only for one month. At the end of each month, if there is any outstanding balance of duty that has already been paid, the permit shall be extended to cover the outstanding balance carried forward to the following month for similar removal.
 - (v) The relevant Blanket Duty Payment Permit number has to be printed on the delivery document.
 - (vi) When a single delivery is covered by two Blanket Duty Payment Permits, both the permit numbers and the corresponding quantities shall be indicated on the delivery document.
 - (vii) A schedule indicating the date, delivery document number, Customs Permit number and quantity released during the month shall be transmitted monthly via PetroLink by the 10th working day of the following month.
 - (viii) A single "Blanket Duty Payment Permit" covering multiple items of dutiable petroleum products released for local consumption can also be taken.

(ix) Payment of duty on working loss, blending loss or transfer loss shall be made not later than the 10th working day of the following month.

(g) Individual GST Payment Permit

(i) When the ultimate owner (local or foreign) removes the petroleum products from the bonded warehouse for purposes other than that for export, he is required to pay GST by way of a GST Payment Permit, unless he satisfies the conditions contained in Regulation 42 of the Goods and Services Tax (General) Regulations 1994 (Ed). (See Appendix 1)

(ii) Individual GST Payment Permits may be taken within 48 hours after the petroleum products have been loaded.

(iii) In the above situation, the GST is paid to Customs through IBG deduction upon approval of the permit.

(h) Transhipment Permit

This permit is required whenever a consignment from overseas is transhipped through Singapore to another overseas destination (eg Malaysia).

2.3 Movement of dutiable petroleum products between licensed refineries/installations shall be covered by Monthly Blanket Removal Permits. The following procedures shall be complied with:

	<u>From</u>	<u>To</u>	<u>Remarks</u>
(a)	Off-shore Island Refinery/ Installation	Off-shore Island Refinery/ Installation	Issuing Point is to take out the permit and subsequently amend the Permit to the quantity issued. The Receiving Point must inform the issuing point by e-mail or fax the actual quantity received at 15 deg C .
(b)	Off-shore Island Refinery/ Installation	Licensed Refinery/ Installation	Issuing Point is to take out the Permit and subsequently amend the Permit to the quantity issued. The Receiving Point must inform the issuing point by e-mail or fax the quantity received at both 15 deg C and observed temperature.

(c) Licensed Refinery/ Installation	Off-shore Island Refinery/ Installation or Licensed Refinery/ Installation (by Sea)	Issuing Point is to take out the Permit and subsequently amend the Permit to the quantity issued. The Receiving Point must inform the issuing point by e-mail or fax the quantity received at both 15 deg C and observed temperature.
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3 EXPORT OF DUTIABLE PETROLEUM PRODUCTS TO PENINSULAR MALAYSIA BY ROAD

3.1 The appropriate endorsement by Singapore Customs at Tuas/Woodlands shall be obtained on the Malaysian Customs Inward Declarations. The Malaysian Inward Declarations shall indicate clearly the Singapore Customs Blanket Outward Permit Numbers as follows:

“COVERED BY SINGAPORE CUSTOMS BLANKET
OUTWARD PERMIT NO _____”

3.2 The inlet/outlet valves of all tank-trucks conveying petroleum products for export to Peninsular Malaysia by road must be sealed with the company’s seals. The seal numbers together with the date and time of delivery should be indicated in the firm’s delivery certificates/vouchers. Proper records shall be maintained for the seals used.

3.3 For export of motor spirit (gasoline) in tank-trucks (bowsers), the following certification shall be made on the reverse of the Malaysian Customs Inward Declaration:

“ I hereby certify the quantities of petroleum products declared have been correctly filled into the tank-truck and that the company’s seals have been properly and securely affixed to all inlets and outlets of the tank-truck.”

Signature: _____

Designation: _____

Date and Time: _____

3.4 This certification on the Malaysian Customs Inward Declaration should be made immediately after the tank-truck is filled and sealed before leaving the filling platform.

3.5 Petroleum products shall not be included in the same declaration with other dutiable or non-dutiable goods. Therefore, separate Malaysian Customs Declarations are required if petroleum products are to be exported together with other goods.

- 3.6 A schedule indicating the date of export, Malaysian Customs Declaration Number and the relative quantity shall be transmitted monthly via PetroLink by the 10th working day of the following month.

4 DUTY EXEMPTION ON PETROLEUM PRODUCTS GRANTED TO ENTITLED PERSONS

- 4.1 The procedures for duty exempted petroleum products supplied to The President of Singapore, Foreign Armed Forces & Diplomatic Missions are as follows:

- (a) Monthly Blanket Duty Exemption Certificate shall be taken by oil companies to cover supplies of duty-exempted petroleum products to entitled persons and organisations from licensed refineries and installations.
- (b) A request for amendment of the quantities declared in the Blanket Duty Exemption Certificate shall be submitted by e-mail to Petroleum Section, Controls Branch by the 10th working day of the following month.
- (c) Receipt of the duty exempted petroleum products by entitled persons and organisations shall be acknowledged on the Blanket Duty Exemption Certificate by officials whose signatures are registered with Customs.
- (d) A schedule showing the date, delivery document number, Customs Permit number and quantity released during the month shall be transmitted to us via PetroLink by the 10th working day of the following month.

- 4.2 The procedures for duty-exempted petroleum products supplied to diplomatic missions, ANZUK forces, APEC, other Foreign Forces, United Nations affiliated agencies (WHO, UNHCR & UNICEF) ex petrol kiosks (service stations) are as follows:

- (a) Only vehicles of diplomatic missions registered with Ministry of Foreign Affairs are eligible for duty-free petrol. When oil companies have doubts on the diplomatic number plate of any vehicle, they should check with the respective foreign missions.
- (b) Diplomatic Missions, ANZUK Forces, other Foreign Forces, APEC and UN Affiliated Agencies are to submit only one document to the Department through the respective oil companies when making their claims namely:

Certificate of Claim

- (i) Diplomatic missions need to prepare a Certificate of Claim (see Appendix 2) indicating the total quantity of petrol purchased by all officials of the mission eligible for the claims.

- (ii) The Certificate of Claim shall be certified by a responsible official of the mission concerned.
- (c) Details of purchases should be stated in another document, namely:

List of Products Purchased by Diplomats (Appendix 3)

- (i) Diplomatic missions shall forward the above list to the oil company concerned.
 - (ii) A responsible official of the mission shall certify the list.
 - (iii) Diplomatic missions may submit claims for cash purchases by using the format as per Appendix 4.
 - (iv) Appendices 3 and 4 together with other supporting documents such as petrol chits, receipts, purchase orders, etc, need not be submitted but shall be kept available for inspection or audit.
- (d) Claims for refund of duty on petroleum products drawn by vehicles belonging to diplomatic missions from petrol stations shall be transmitted via PetroLink within one year from the date of purchase. The PetroLink Message Number shall be quoted in the Certificate of Claim which must also be submitted within one year from the date of purchase.
- (e) Customs will, upon receipt of the claim, make refunds direct to the oil companies.

5 ENDORSEMENT BY THE RECEIVING POINT

- 5.1 Inward and removal permits need not be endorsed by the receiving point. The quantity received shall be supported by a proper Certificate of Quantity which must be made readily available to our officers during inspection or audit.
- 5.2 For 2-point and 3-point transfer operations, the receiving licensee shall acknowledge the actual quantity received vide e-mail or fax to the issuing licensee. The issued and received quantities shall be supported by e-mail/ fax acknowledgements and relevant in- turn/out-turn certificates. These documents shall be readily available to our officers during inspection or audit.
- 5.3 Quantities transmitted in the PetroLink schedules will be treated as unaccounted deliveries and duty will be levied accordingly if the above-mentioned requirements are not complied with.

6 RETURN AND AMENDMENT OF CUSTOMS PERMITS

6.1 Individual and Blanket Customs Inward, Removal and Outward Permits need not be returned to Petroleum Section, Controls Branch. For individual permits, an application for amendment shall be filed by e-mail to Petroleum Section, Controls Branch within 4 working days of delivery. For blanket permits, an application for amendment shall be filed by e-mail to Petroleum Section, Controls Branch by the 10th working day of the following month. The following particulars shall be stated in the e-mail application:

- | | |
|------------------------------|--------------------------------|
| (a) License Number | (f) Quantity |
| (b) Permit Number | (g) Value \$ |
| (c) HS Code of product | (h) Duty \$ (where applicable) |
| (d) Product Description | (i) GST \$ (where applicable) |
| (e) Line number as in permit | |

6.2 Hardcopy of the permits shall be kept in the oil companies' premises and made readily available to Customs officers during inspection or audit.

6.3 Unused individual and blanket customs permits for petroleum products released from or received into a licensed installation/refinery are not required to be returned to Customs for cancellation. However, an application for cancellation stating the following particulars shall be submitted by e-mail to Petroleum Section, Controls Branch:

- Not later than 24 hours of its expiry for individual permit;
- By the 10th working day of the following month for blanket permit.

- (a) CR Number
- (b) Customs Permit Number
- (c) Licence Number

7 MEASUREMENT OF VOLUMES OF PETROLEUM PRODUCTS

7.1 All petroleum products produced by, received by and issued from refineries and off-shore storage farms are to be measured/converted to volumes at 15 deg C. Consequently, sea-transfer/other losses incurred when petroleum products are received by and issued from the refineries and off-shore storage farms are to be reported at 15 deg C.

7.2 For dutiable petroleum products produced by, received by and issued from mainland licensed petroleum warehouses, the volumes are to be measured at observed temperature. All transfer losses are to be measured at observed temperature. In the case of non-dutiable petroleum products, the volumes are to be measured at 15 deg C and transfer losses are to be accounted for at 15 deg C.

8 MONTHLY RETURNS

- 8.1 A monthly return showing all receipts and releases, opening and closing stocks of each petroleum product shall be transmitted via PetroLink before the 10th working day of the following month by every licensed refinery/installation and bonded warehouse. (See Appendix 5 and Explanatory Notes at Appendix 5a) for the list of transactions to be transmitted via PetroLink.
- 8.2 Oil companies need not submit manual copies of monthly returns and other supporting documents to Petroleum Section, Controls Branch.
- 8.3 However, monthly returns and supporting documents shall be kept available for a period of 7 years.
- 8.4 As there is no working loss allowance for packed products, the accounting of bulk and packed products shall be kept separate.

9 DAILY STOCK ACCOUNTING

- 9.1 The licensee shall maintain stock records and make entries of all petroleum products received into or removed from the licensed premises (quote Customs reference numbers if any).
- 9.2 The licensee must maintain daily records on the opening and closing meter readings (totaliser). A monthly report of such meter readings as per format (See Appendix 6) shall be submitted to Petroleum Section, Controls Branch by e-mail.

C OPERATIONAL PROCEDURES

10 FLOWMETERS USED FOR DISPENSING PETROLEUM PRODUCTS

- 10.1 All flow-meters in use at the licensed refineries/ installations shall be verified, tested, calibrated and sealed by organisations approved by the Productivity Standards Board.
- 10.2 The following requirements relating to flow-meters sealed by Customs shall be complied with:-
 - (a) To check the Customs seals affixed to the flow-meters regularly and to request for replacement of worn-out customs seals.
 - (b) To seal immediately the valves of flow-meters which are jammed or out of order;
 - (c) To obtain prior approval from this Department for any change of flow-meters.

11 BREAKING OF CUSTOMS SEAL AFFIXED TO FLOW-METERS

- 11.1 If there is a need to remove the flow-meter for servicing, repair, re-calibration, etc, the Customs seals affixed thereto may be broken by the licensee in the absence of Customs officers but this is subject to the following conditions:
- (a) Approval must first be obtained by e-mail from a senior officer in Customs Petroleum Section, Controls Branch.
 - (b) The breakage shall be witnessed by a responsible staff of the licensee.
 - (c) The broken Customs seal must be retained and properly accounted for.
 - (d) The licensee shall maintain a record which contains the following:
 - (i) Date and Time of breakage
 - (ii) Meter Number
 - (iii) Product Name
 - (iv) Totaliser Reading at time of breaking the seal
 - (v) Totaliser Reading at time of re-installation of the meter
 - (vi) Machine Breakdown Report, if applicable
 - (vii) Reason for breaking the Customs seal
 - (viii) Name, Signature and Designation of the person who witnessed the breakage
 - (ix) Name of Customs staff giving the approval
 - (e) The quantity of petroleum product released after the breakdown of the flow-meter totaliser shall be satisfactorily accounted for.
 - (f) Petroleum Section, Controls Branch shall be informed of the re-sealing as soon as the flow-meter is ready for use again.

12 WORKING LOSSES

- 12.1 Working loss allowances of 0.5% and 1% of the total monthly removals for petroleum products having a flashpoint of 23 deg C and above, and petroleum products having flashpoint below 23 deg C respectively are allowed for all products stored in bulk except lubricating oil. No working loss is allowed for packed petroleum products and lubricating oil in bulk and packed. A working loss schedule for the month shall be transmitted via PetroLink by the 10th working day of the following month.

(a) **Petroleum products allowed 1% working loss**

Liquefied petroleum gas, gasoline, naphtha, aviation gasoline, hydrocarbon solvents and other similar products with a flashpoint below 23 deg C, are allowed a working loss of not more than 1% of the quantity removed.

(b) **Petroleum products allowed 0.5% working loss**

Kerosene, aviation turbine fuel, hydrocarbon solvents and other similar products with flashpoint of 23 deg C and above are allowed a working loss not exceeding 0.5% of the quantity removed.

- 12.2 Duty on working loss involving dutiable petroleum products is determined and collected at the end of the month. For computation of Customs duty on working loss in a month where there is more than one pump price change and the duty payable is affected. Please see Appendix 7

13 TRANSFER LOSS

- 13.1 A sea transfer loss allowance of 0.5% on the volume removed from issuing point is allowed for a 3-point transfer.
- 13.2 For transfer of petroleum products, the issuing point shall declare the permit and subsequently have the quantity amended to the actual quantity issued. The receiving point shall acknowledge the actual quantity received (at both 15 deg C and observed temperatures) by e-mail to the issuing point. The issued and received quantities shall be supported by the relevant in-take and out-turn certificates, etc. A 3-point transfer schedule shall be transmitted monthly via PetroLink by the 10th working day of the following month.
- 13.3 The issuing point or the licensee who hires the barge or vessel shall pay the duty on the difference between the quantity delivered and the quantity received, less the 0.5% loss allowance, by the 10th working day of the following month.
- 13.4 No loss allowance is given for 2-point transfer loss (via tank truck or pipeline). The issuing point shall pay the Customs duty on the transfer loss by the 10th working day of the following month. A 2-point transfer schedule shall be submitted monthly via PetroLink by the 10th working day of the following month.
- 13.5 For a transfer loss involving imported petroleum products, GST is payable on the amount which exceeds the permitted allowance. The licensee has to furnish the value of the imported petroleum products. The value is to be converted to Singapore dollar using the Customs exchange rate. The exchange rate used should be for the date during which the transfer of the product takes place. GST Payment Permits have to be taken out for the payment of GST on the transfer losses.
- 13.6 For transfer loss involving both imported and locally manufactured non-dutiable petroleum products, transfer loss is payable when the total imported receipts in the specific issuing tank exceeds locally produced receipts in the same tank for that month.

14 BLENDING LOSS

- 14.1 Blending loss allowance for petroleum products with a flashpoint below 23 deg C is 1% and for petroleum products with a flashpoint of 23 deg C and above is 0.6%. A schedule of the blending operations shall be transmitted monthly via PetroLink by the 10th working day of the following month.
- 14.2 Duty on dutiable petroleum products shall be paid on the blending loss which exceeds the permitted allowance.

15 OIL ACCOUNTING – DECIMAL PLACE

- 15.1 Oil companies are to account petroleum products as follows:

Volume in dal : 3 decimal place

Weight in kg : 3 decimal place

Weight in tonne : 3 decimal place

16 PUMP PRICE CHANGES

- 16.1 Whenever oil companies change the pump prices for gasoline, they are required to inform Customs at least 2 hours in advance. The notice must be filed by 3 p.m. between Monday to Friday and by 11 am on Saturday.
- 16.2 For reporting the changes in pump prices the following format is to be used:

Petrol Grade/ H S Code	Product Code	Pump Price excluding GST (per litre)	GST Component (per litre)	Pump Price inclusive of GST (per litre)
Premium Leaded 271000210				
Premium Unleaded 271000220				
Intermediate Leaded 271000250				
Intermediate Unleaded 271000260				

- 16.3 Oil companies shall report the pump prices of motor spirit in \$/litre to three decimal places. For declaring of Duty Payment Permit, the pump price for assessment of Customs duty should exclude the GST component.

17 INTRODUCTION OF NEW DUTIABLE PRODUCTS

- 17.1 Approval must be obtained from Customs before any new dutiable petroleum product is introduced for sale in the local market. Oil companies shall inform Customs of the new product at least 1 working day before releasing it to the local market.

18 RETURNED CARGO

- 18.1 Prior approval must be obtained from Petroleum Section, Controls Branch for the return of petroleum products to the licensed premises. The goods returned must be reflected in the daily stock record and such operations shall be reported to Customs monthly via PetroLink by the 10th working day of the following month, quoting the Customs approval reference as authority.

- 18.2 The application for return cargo shall be made by e-mail to us with the following information:

- | | |
|---------------------|--------------------------------------|
| (a) Licence Number | (b) Reason for returning cargo |
| (c) Date of receipt | (d) Permit Number |
| (e) Document Number | (f) Products and quantities returned |

19 UPGRADING AND DOWNGRADING

- 19.1 The following two activities undertaken by oil companies shall be reported to Customs as upgrading/downgrading:

- (a) **Mixing of Dutiable Products to form a Non-Dutiable Product.**

The mixing of two or more dutiable products to form a non-dutiable product shall be classified as downgrading. Prior approval from Customs is required before any product is downgraded. An application for downgrading operation stating the following particulars shall be submitted by e-mail to Petroleum Section, Controls Branch

- | |
|---------------------------------------|
| (i) Licence Number |
| (ii) Reason for downgrading |
| (iii) Date of operation |
| (iv) Products and quantities involved |

(b) Product Pigging in Pipeline Transfer

Oil companies shall classify the transfer of product interface (due to product pigging) in their pipelines from one licensee to another as an upgrading/downgrading activity. In an upgrading activity, the duty rate for the upgraded product is higher than the duty rate before the activity (eg regular gasoline upgraded to premium gasoline) Similarly, in a downgrading activity, the duty rate for the downgraded product is lesser than the duty rate before the activity (eg premium gasoline downgraded to regular gasoline). A blanket approval is granted by Customs for all upgrading/downgrading activities arising from pipeline transfers in order to facilitate operations

- 19.2 The details of the upgrading/downgrading activities shall be reported via Petrolink by the 10th working day of the following month.

20 BLENDING, COMPOUNDING, MIXING, ETC

- 20.1 The following activities/operations of oil companies shall be reported to Customs as blending:

(a) Mixing of Two or More Petroleum Products

All operations involving the mixing of two or more dutiable/non-dutiable petroleum products in the following forms shall be classified as blending:

- (i) Dutiable product + Dutiable product = Dutiable product.
- (ii) Dutiable product + Non-dutiable product = Dutiable product.
- (iii) Non-dutiable product + Non-dutiable product = Non –dutiable product.

As the first and second activities [ie (i) & (ii)] involve dutiable products, oil companies are required to transmit a blending schedule to Customs via Petrolink by the 10th working day of the following month. Duty on dutiable petroleum product shall be paid on the blending loss which exceeds the permitted allowances.

(b) Mixing of Additives within Licensed Premises

For practical purposes, only operations involving the mixing of more than 1000 PPM (or more than 0.1 % by vol.) of additives to gasoline shall be treated as blending . A blending schedule shall be transmitted monthly via Petrolink by the 10th working day of the following month.

(c) Mixing of additives outside Licensed Premises

Prior approval shall be sought from Customs if it is necessary to perform any special mixing/blending operations outside the licensed premises.

- 20.2 The licensee shall maintain records of such operations and report the quantity of petroleum products blended monthly via PetroLink by the 10th working day of the following month.

21 TEMPORARY DE-LICENSING OF TANKS AND TEMPORARY CHANGE OF TANK STATUS

- 21.1 Blanket approval is granted for such applications. Oil companies shall notify Customs of any change in the licensing status of their storage tanks by e-mail within the same day or the next day (if it falls on a public holiday or non-working day.).
- 21.2 Oil companies are to ensure that no products are stored in the tanks prior to the change of oil status. The ENRAF (Tank Inventory System) record of dipping record of the tank shall be kept in oil companies' premises and made available to our officers during inspection or audit.
- 21.3 The application shall be made by e-mail to us with the following information:
- (a) Licence Number
 - (b) Tank Number
 - (c) Period of de-licensing / change of license status
 - (d) Tank status and products stored

22 SLOPPING FOR RE-PROCESSING, LINE FLUSHING, DISPLACEMENT FLUSHING / SPILLING

- 22.1 Prior approval from Customs is not required.
- 22.2 The licensee shall maintain records and report the quantity of petroleum products used monthly via PetroLink by the 10th working day of the following month.
- 22.3 Customs duty is payable on any dutiable products used for slopping and the slop is released for local sales.

23 REPACKING, REBLENDING, REBRANDING AND FILLING OF DUTIABLE PETROLEUM PRODUCTS

- 23.1 Customs does not supervise these operations. The licensee shall maintain a record of these operations and report the quantity of petroleum products used monthly via PetroLink by the 10th working day of the following month.

24 INSPECTION OF TANK TRUCKS

- 24.1 All tank trucks used for conveying petroleum products must be properly calibrated. The licensee shall conduct regular checks to ensure that the inlets/outlets of the tank trucks are not tampered with.

25 DYEING OF DUTY-EXEMPTED MOGAS SUPPLIED TO FOREIGN MILITARY FORCES

25.1 Prior notification to Customs is not required. The licensee shall ensure that duty-exempted mogas supplied to foreign military forces, is properly dyed blue.

26 RECEIPTS AND DELIVERIES OUTSIDE OFFICE HOURS (INCLUDING SUNDAY AND PUBLIC HOLIDAY)

26.1 Prior approval is not required for all receipts and deliveries made outside office hours, Sundays or Public Holidays.

27 BARGES & FLOATING PETROL KIOSKS CONDUCTING SALES OF HSD AND FUEL OIL

27.1 Bunkering barges and floating petrol kiosks conveying, storing and performing sales of HSD and fuel oil to local craft and vessels as bunkers are not required to be licensed by this Department. All deliveries of high speed diesel (HSD) and fuel oil ex refinery /installation to barges and floating kiosks should be covered by Customs Blanket Removal Permits. Subsequent deliveries ex barges and floating kiosks to local craft and vessels as bunkers need not be covered by Customs Permits.

28 CUSTOMS INSPECTION AND AUDIT

28.1 Customs will make periodic surprise inspections of the installations to scrutinise all documents, records, totaliser meter readings, receipts and releases, etc. In addition, audits will be conducted periodically. Oil companies will be informed prior to the commencement of the audit.

28.2 The licensee shall provide reasonable office space and other facilities during inspection and audit.

28.3 Surprise stock checks of petroleum products will also be made by Customs.

29 FAILURE TO COMPLY WITH REQUIREMENTS OR CONDITIONS

29.1 Failure to comply with the requirements or conditions imposed by the Department or breaches of the Customs Act and/or the Customs Regulations may result in withdrawal of monthly blanket permit facilities without prejudice to any legal proceedings that may be taken under the Customs Act or the Customs Regulations made thereunder.

30 PENALTIES

- 30.1 Appropriate action will be taken against any breach of Customs requirements and/or conditions or for offences under the Customs Act or the Customs Regulations.

Yours faithfully

LIEW CHENG SONG
HEAD CONTROLS
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE
SINGAPORE

GOODS AND SERVICES TAX (GENERAL) REGULATIONS 1994 (Ed)

Petroleum products removed from warehousing regime.

42. The Comptroller may permit petroleum products subject to a duty (whether customs or excise duty or both customs duty and excise duty) and which are supplied while they are subject to a warehousing regime under section 37 (1) or (2) of the Act, to be removed from the warehousing regime without payment of tax on supply subject to the following conditions:

- (a) the petroleum products are supplied to and removed by a taxable person for the purpose of a business carried on by him;
- (b) the petroleum products are for his principal trade, profession or vocation;
- (c) the tax payable shall be accounted for together with the tax chargeable on the supply of goods or services by such taxable person who is required to pay the duty on the goods to be removed from a warehousing regime; and
- (d) such other conditions as the Comptroller may think fit to impose.

[Company/Organisation 's Letter Head (Optional)]

Director-General of Customs & Excise
Republic of Singapore

Attn: Head Controls Branch

CERTIFICATE OF CLAIM

I certify that the following petrol were purchased from the retail service stations of _____ (e.g. BP, Caltex, Esso, Mobil, Shell,) for use by the entitled official vehicles during the month of _____ :

Products	Total Qty (litre)	Duty Claimed (\$)	GST Claimed (\$)	Remarks
Premium Unleaded				
Intermediate Unleaded				
Others (specify product):				
Total				

Signature of Authorised Official

Name of Mission and Stamp:

Name, Designation & Date

Customs Reference No. (CR No.)

***Note: Please send the completed form to the respective oil company.**

FOR USE BY OIL COMPANY

1 We certify that the above claim has been verified and the sum of \$ _____ has been refunded to the claimant.

2 Please refund the amount to us. Details of the claim are given in our PetroLink message number _____. Documents pertaining to the above sales are available for inspection by Customs.

Signature of Authorised Official

Name of Oil Company

Name, Designation & Date: _____

**TRANSACTION TYPES FOR PETROLINK SCHEDULES
(ON CREDITING OF STOCK)**

TYPE CODE	DESCRIPTION
002	Production (In)
003	Production (In)
004	Import by Sea
005	Import by Rail
006	Import by Road
007	Import by Air
008	Import by Post
009	Defuel (by aircraft)
010	Returned Cargo
011	Returned Cargo
012	Ex 2-Point Transfer
013	Ex 3-Point Transfer
014	Ex Packed Stock
015	Ex Bulk Stock

TYPE CODE	DESCRIPTION
016	Ex Blending/Mixing
017	Ex Gasoline Blending/Mixing
018	Ex Gas Oil Blending/Mixing
019	Ex Upgrading
020	Ex Downgrading
021	Ex Flushing, Ex Fluxing & Ex Spiking
022	Ex Slopping
023	Ex Re-branding/Re-labelling
024	Ex Decanting/Re-packing
040	Local Purchase
180	Stock Check Gain
181	Working Gain
182	Decanting/Re-packing
199	Other Receipts

**TRANSACTION TYPES FOR PETROLINK SCHEDULES
(ON DEBITING OF STOCK)**

TYPE CODE	DESCRIPTION
200	Raw Material- Run
201	Duty-paid Sale
202	Local Sale
203	Export by Sea
204	Export by Rail
205	Export by Road
206	Export by Air
207	Export by Post
208	Own Warehouse
209	Duty Recovery
221	Air Bunkers- SIA
229	Air Bunkers- Others
230	Sea Bunkers>75 NRT
231	Sea Bunkers<75 NRT
249	Company Own Use
250	Exemption-Industrial Users
251	Exemption-Marine Users
252	Exemption-SBS
253	Exemption-TIBS
254	Exemption-Other Transport Users
255	Exemption-MINDEF

TYPE CODE	DESCRIPTION
256	Exemption-President
257	Exemption-PUB
258	Exemption-SIA
259	Exemption-Other Airlines
260	Exemption-ANZUK
261	Exemption-RMN
262	Exemption-NAAFI
263	Exemption-Foreign Missions
264	Exemption-Refinery Own Use
265	Exemption-Co. Own Use
266	Exemption-Sample
279	Exemption-Other
280	2-Point Transfer
281	3-Point Transfer
282	Transfer to Bulk Stock
283	Transfer to Packed Stock
284	Other Blending/Mixing incl. Lube
285	Gasoline Blending/Mixing
286	Gas oil Blending/Mixing
287	Upgrading to
288	Downgrading to

**TRANSACTION TYPES FOR PETROLINK SCHEDULES
(ON DEBITING OF STOCK)**

TYPE CODE	DESCRIPTION
	Flushing to, Fluxing to, Spiking to
290	Slopping to
291	Re-Branding/Re-Labeling
292	Decanting/Re-Packing
370	Stock Check Loss

TYPE CODE	DESCRIPTION
371	Working Loss
372	Decanting/Re-Packing Loss
399	Other Removals
999	Closing/Opening Stock

TRANSACTION TYPES FOR PETROLINK REFUND

TYPE CODE	DESCRIPTION
401	Releases for Petrol Kisok

EXPLANATORY NOTES

<u>Description</u>	<u>Definition</u>	<u>Remarks</u>
Opening stock	Stock brought forward from preceding month	
<u>Receipts</u>		
Production	Balancing figures	Used in oil refining companies
Import	Goods brought in from foreign territory to Customs territory	
Defuel	Fuel defuelled from Aircraft	
Returned Cargo	(1) Goods returned from foreign territory to Customs territory (2) Goods returned from others	Inward Permit required By letter of authority
Ex-2 Point Transfer	Receipt from 2 point transfer	To quote issuing point Removal Permit No
Ex-3 Point Transfer	Receipt from 3 point transfer	To quote issuing point Removal Permit No
Ex-Packed Stock	Receipt from packed product to bulk product	
Ex- Bulk Stock	Receipt from bulk product to packed product	
Ex-blending/mixing	Receipt from blending/mixing operation	
Ex-upgrading	Receipt from upgrading operation	
Ex-downgrading	Receipt from downgrading operation	
Ex-flushing Ex-fluxing Ex-spiking	Receipt from flushing/fluxing/spiking operation	
Ex-slopping	(1) Receipt from slopping (2) Receipt from other licensed warehouse	Customs removal permit required
Ex-rebranding	Receipt from rebranding operation	
Ex-decanting	Receipt from decanting operation	
Work-in progress	Blended products awaiting quality control clearance	
Local purchase	Local purchase refers to purchase made locally	

Stock check gain Surplus of stock for packed product after stock check is conducted

Working gain Gain derived from receipt and release of petroleum products into or from the storage tank

Other receipts Receipts from other not mentioned above

Removals

Refining/production Removed for refining/producing Only in refinery for raw materials used, e.g. crude oil, etc

Duty-paid sale Goods which are duty-paid Dutiable products

Local sale Non-dutiable goods GST removal permit required

Export by sea Goods removed from Customs territory to foreign territory by means of sea

Exemption RMN Exemption on petroleum products for Royal Malaysian Navy

Exemption NAAFI Exemption on petroleum products for Navy, Army & Air Force Institute (NAAFI)

Exemption Foreign Missions Exemption on petroleum products for foreign missions

Exemption Co own use Exemption on petroleum products for company's use

Exemption sample Exemption on petroleum samples used for laboratory testing with duty not exceeding \$20/-

Exemption others Exemption on petroleum products for other than the above-mentioned

2-point transfer Movement of petroleum products from a licensed refinery/installation to another licensed refinery/installation by tank trucks or pipeline

3-point transfer Movement of petroleum products from a licensed refinery/installation to another refinery/installation by barge or vessels

Transfer to bulk stock Transfer from packed to bulk stock

Transfer to pack stock	Transfer from bulk to packed stock
Blending/mixing	For blending/mixing
Upgrading to	Change of petroleum product to a higher grade
Downgrading to	Change of petroleum product to a lower grade
Flushing to Fluxing to Spiking to	Petroleum product used to flush/flux/spike the pipe-lines (i.e. for cleaning and change of product purpose)
Export by road	Good removed from Customs territory to W. Malaysia by means of road
Export by rail	Goods removed from customs territory to foreign territory by means of rail
Export by air	Goods removed from customs territory to foreign territory by means of air
Air bunkers SIA	Jet fuel supplied as bunker to SIA
Air bunkers – Others	Jet fuel supplied as bunker to other airlines
Sea bunker > 75 NRT	Petroleum products supplied as bunker for vessel above 75 NRT
Sea bunker < 75 NRT	Petroleum products supplied as bunker for vessel below 75 NRT
Company own use	Petroleum products used by company (i.e. not entitled to exemption or exceeding the restricted quantity)
Exemption industrial users	Exemption on petroleum products granted for industrial users, including high speed diesel for industrial users, marine users, SBS, TIBS and other transport users
Exemption President	Exemption on every petroleum products for President
Exemption PUB	Exemption on petroleum products for Public Utilities Board
Exemption ANZUK	Exemption on petroleum products for Australian, New Zealand, United Kingdom Forces (ANZUK)

Slopping to	Petroleum products which are slopped as waste oil
Rebranding	Re-labelling of brands on the petroleum product
Decanting	Change of receptacle
Stock check loss	Shortage of stock for petroleum products after stock check is conducted
Other removal	Removal of others than the above transactions
Working loss	Loss derived from receipt and release of petroleum products into or from the storage tank
Closing stock	The physical stock balance at the end of the month

DUTY COLLECTION ON WORKING LOSS

- 1 When there are more than one pump price changes during the month, duty on the working loss to be collected shall be proportionate to the number of days applicable to each pump price. For example, in a month of 31 days, the working loss should be shared equally per day and the duty is calculated based on the pump price effective for the number of days. The formulae for calculating the duty should be:

$$\text{Working Loss (WL)} \times \frac{\text{Day(s) of effective pump price}}{\text{Total days of the month}} \times \text{Duty rate of pump price}$$

Example:

	Pump Price Changes			
	(a)	(b)	(c)	(d)
Pump Price Premium (L)	\$12.46 Per dl	\$14.90 Per dl	\$13.90 Per dl	\$12.50 Per dl
Effective Date	1	9	12	30
Days Applicable	8	3	18	2

Rate of 46% + \$0.78 or \$7.10 per dal of pump price
Duty: whichever is the higher

The calculation should be as follows:

- (a) WL X 8/31 X \$7.10
- (b) WL X 3/31 (46% + \$0.78) OF \$14.90
- (c) WL X 18/31 X (46% + \$0.78) OF \$13.90
- (d) WL X 2/31 X \$7.10

Duty on working loss for the month to be paid should be the sum of (a), (b), (c) and (d).