

Customs GST 5/93/Vol IX

Circular No : 22/ 2001

Date : 28 Jun 2001



CUSTOMS AND EXCISE DEPARTMENT

55 Newton Road
#10-01 Revenue House,
Singapore 307987

REPUBLIC OF SINGAPORE

Telephone : 3552000

Telefax : 2509808

Homepage : <http://www.gov.sg/customs/>

E-mail : CED_Documentation@cad.gov.sg

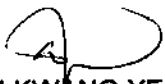


All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 7/2001

I am pleased to list below the questions and answers for List 7/2001 :

- Q1** What type of permit should I take if I were to bond a consignment of liquors which had arrived at the Container Wharves into a licensed warehouse? How should I declare such a permit?
- A1** To bond dutiable liquors in a licensed warehouse, you will need to take out an inward permit with declaration type "II" and the declaration purpose should be "Z". You have to declare the place of release as "KZ" and the place of receipt as "LWxxx". It is also important to declare the lot number and product code in the inward declaration.
- Q2** I have a shipment of garments arriving from Indonesia by sea which has to be transhipped to Australia by air at Changi Airport. The vessel is currently berthed at Pasir Panjang Lighter Wharves. What is the type of permit that I should apply?
- A2** A Customs White Transshipment Permit has to be taken out for transshipment of your consignment of garments from the Pasir Panjang Lighter Wharves to Changi FTZ. The declaration purpose should be "Z" and the place of release and place of receipt would be "PPZ" and "CZ" respectively.
- Q3** I am a foreign exhibitor. I brought a consignment of furniture into Singapore under an ATA carnet for exhibition at a local furniture fair. Some of the furniture were unaccounted for after the exhibition. What should I do in this case?
- A3** Goods that are temporarily imported under an ATA carnet have to be satisfactorily accounted for at the time of export. In this instance, you would have to make good the GST on the unaccounted furniture. You have to appoint a local freight forwarder who is registered as a TradeNet user with Customs to apply for a GST Payment permit with declaration type "IG" and the declaration purpose should be "P".


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

The Way of Excellence in Public Service