



CUSTOMS AND EXCISE DEPARTMENT

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

REPUBLIC OF SINGAPORE

Telephone : 3552000

Telefax : 2509606

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

E-mail : CED_Documentation@ced.gov.sg

Customs GST 5/93/Vol IX

Circular No : 11/ 2001

Date : 7 Mar 2001



All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 3/2001

I am pleased to list below the questions and answers for List 3/2001 :

- Q1 We are a plastic injection moulding company where we will send some of our "samples" or "demonstration units" to our clients in Batam and then bring back after a period of time. Is GST payable?
- A1 For an identifiable "sample" or demonstration unit exported with the intention of re-importing, a temporary export and import permit may be used to facilitate its movement. GST will be suspended. While abroad, there should be no value-added processes or additions made to the said goods. No GST is payable at the time of import as long as the goods re-imported are identified to be the same as those exported. Otherwise, GST is payable on any value-added or additions to the said goods.
- Q2 I would like to import a newly released brand of mini-cigar from Cuba. What are the procedures that I would have to follow?
- A2 The import of cigars into Singapore is subject to Customs duty and GST. The Customs duty on cigars imported into Singapore is levied at \$180.00 per kilogram. GST is payable at 3% of the sum of CIF (Cost, Insurance and Freight) value and customs duty. The imported cigars into Singapore are required to be bonded at a licensed warehouse registered with Customs. A sample has to be extracted for test weighing by Customs before the duty and GST can be paid for the release for local consumption. The duty and GST are paid using a Customs Duty Payment permit obtained electronically through the TradeNet system. You may engage a freight forwarder registered with Customs to apply the said permit. Please ensure that the cigars come in packing with the required health warning label.
- Q3 We have declared a GST Payment declaration for the import of 16 cartons of goods. Our supplier from Taiwan has informed us that they have sent an additional 10 cartons for the shipment due to arrive in 2 weeks' time. What are the documents to be submitted for the application of short-payment of GST for the additional 10 cartons of goods?
- A3 Customs has automated and streamlined the process. Short payment of Customs duty and GST for both dutiable and non-dutiable goods will be processed and approved electronically by the TradeNet system. With this automation, traders and declaring agents do not need to submit any supporting documents to Customs. They are also not required to submit the application for short-payment of GST (DP SP) in writing before transmitting the short-payment declaration.


TUNG LENG KEI
DIRECTOR REVENUE
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE