

Customs GST 5/93/Vol VII

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All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 37

I am pleased to list below the questions and answers for List 37 :

Q1 I have earlier imported a consignment of liquor for an exhibition and had paid Customs duty and GST. As there were some unsold liquor I would like to return them to the supplier in UK. Will Customs duty and GST be refunded on the unsold liquor which will be re-exported later?

A Refund of Customs duty and GST could only be made if there is an overpayment or erroneous payment. However, if you are a taxable person registered with Inland Revenue Authority of Singapore (IRAS), the GST paid on the liquor may be claimed from IRAS as input tax during the accounting period. For your case, no refund of duty can be made.

Q2 I had declared an ME permit to cover an import of machinery. However, I discovered that the value was wrongly declared after Customs clearance. Can the value be amended or can I apply for a supplementary permit to make up the differences in value?

A Amendment to the value could only be made prior to the utilisation of the permit. In your case the permit had already been utilised and the goods removed from Customs control. Therefore, no amendment to the value is allowed. You are also not required to take out a supplementary permit. As the Major Exporter Scheme is administered by Inland Revenue Authority of Singapore, you may wish to liaise with the authority in this instance.

Q3 One month ago my company delivered a consignment of machinery parts to Keppel FTZ (KZ) for storage pending re-export. However, due to the cancellation of the order by the buyer, we need to remove the consignment from KZ back to our warehouse. Can we use an ME permit to remove the goods to avoid GST payment?

A The MES status granted to your company is to facilitate the importation of goods from overseas with GST suspension. ME permits are not to be used for the return of local cargo from the FTZ. For your case, you may write to Head Documentation Branch with supporting documents to seek approval to remove the goods from the FTZ without payment of GST. Upon approval, a Customs Inward permit is to be declared.

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for DIRECTOR-GENERAL OF CUSTOMS & EXCISE