



All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 36

I am pleased to list below the questions and answers for List 36 :

Q1 My supplier has included in my cosmetic consignment some free of charge items (samples) such as perfume and cologne. Do I have to declare such items in the GST Payment declaration?

A Although the samples are consigned to you free of charge, you are required to declare and indicate the values and pay the GST of such items in the GST Payment declaration.

Q2 I intend to stuff my computer parts into a container at Changi Airfreight Centre before removing them to Keppel FTZ for transshipment. Do I need to notify Customs before stuffing the goods?

A It is not necessary for you to notify Customs or seek approval for the stuffing of dutiable or non-dutiable goods into a container in the Changi Airfreight Centre. This revised procedure supersedes the answer given for Question 1 in Helplist 35. However, the goods and the Customs Transshipment permit must be produced at the respective Customs checkpoints for clearance at the time of transshipment.

Q3 My LCL container has been classified as containing Class II Dangerous Cargo by the Port Authority and it is not allowed to be stored in the FTZ. What should I do about this container?

A LCL container containing Class II Dangerous Cargo is allowed to be removed to an approved Class II Yard under a Customs Inward permit (declaration purpose "C") for unstuffing. The unstuffing will be supervised by Customs. After unstuffing, individual permits must be taken out to cover the goods for local consumption or re-export.

Q4 I have some trade samples of doors (\$380) which came together with my shipment of doors (\$20,470). The total invoice value is \$20,850. This shipment is imported by sea under one Bill of Lading and invoice. Since the value of the samples is \$380 which is less than \$400, could the GST on these samples be waived?

A Under the GST (Imports Relief) Order 1994, GST relief may be granted for the import of bona fide trade samples excluding intoxicating liquors and tobacco, of a total value not exceeding \$400. As your samples of doors are imported together with the commercial shipment, GST relief could not be granted for the samples. Therefore, you have to pay GST on the trade samples of value of \$380. Please apply for a joint Customs GST Payment/TDB Inward declaration to cover the import of your shipment. The total value for GST payment should be \$20,850.

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