

Customs GST 5/93/Vol VII

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All Traders and Declaring Agents

**COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 31**

I am pleased to list below the questions and answers for List 31 :

Q1 I had liquidated my company overseas and I would like to bring the company's documents back to Singapore either by air or sea. Do I have to pay GST and what type of permit to declare?

A No GST needs to be paid nor a Customs permit is required for the importation of used office documents. You may use the shipping documents such as airway bill / bill of lading, packing list etc, to clear the goods through Customs Checkpoint.

Q2 I had transmitted a Customs Duty Exemption/GST Payment/TDB Inward (IZ) declaration for the import of a racing car. It was rejected with the error message "Goods Type" and "Place of Receipt". Why is this so?

A The first error could be due to the wrong HS code being used. Please re-transmit your declaration with the correct HS code for dutiable motor vehicle. For the second error, please key in "VEHRAC" in the field "Place of Receipt".

Q3 I had transmitted a Customs Duty Payment declaration (DP) with payment type "GP" (GST Payment) for the importation of tobacco leaves from the Mails and Parcel Centre. It was rejected with the error message "HS Code". Why is this so?

A Your declaration was rejected because you had selected the wrong duty payment type. "GP" is meant for non-dutiable goods. As your tobacco leaves have a dutiable HS code, please re-transmit under the duty payment type "DI" (Direct Import) which is meant for dutiable items.

Q4 I have declared a Customs White Transshipment declaration (TW) with declaration purpose "W" for bulk breaking of my container in the second Free Trade Zone. It was rejected with the error message "Container No". What is the reason for the rejection?

A The field "Container No" is for inputting of container number, container type [Full Container Load (FCL) / Less Container Load (LCL)] and container size. The container type declared should be "LCL" instead "FCL". Please re-transmit.

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