

Customs GST 5/93/Vol VI

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All Traders and Declaring Agents

**COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 30**

I am pleased to list below the questions and answers for List 30 :

Q1 I am importing a consignment of rice-crackers in a reefer container. After delivering the rice-crackers to my clients, the container that I have purchased from the shipping agent would be retained by me to be used as a 'cold room' to store my goods. Do I have to pay GST on this container?

A Yes, GST is payable on the container. Please declare a Customs GST Payment permit with the value based on your purchase price as stated in the shipping agent's invoice.

Q2 Our company had transmitted a Joint Customs White Transshipment - TDB Inward declaration (IT) for the movement of a consignment of tyres from Keppel FTZ (KZ) to Pasir Panjang Terminal (PPZ). However, it was rejected with the message "Place of Receipt". Why?

A You probably had entered an invalid code for this field. Please re-transmit your declaration with the correct code 'PPZ'.

Q3 My client would like to import currency notes and coins which are legal tender by air. What should I do?

A No Customs permit is required for import of money. However, if the currency notes and coins are imported as collectors' items, investment articles or items of numismatic interest, GST is payable. A Customs GST Payment permit is required for their import.

Q4 My company wants to send a machine to the United States for repair. As the warranty period has expired, it will be charged a certain cost. What value should I declare on the Customs Inward permit for re-importing the machine?

A The value should be the sum of the repair cost, insurance and freight incurred in the re-importation of the machine.

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