



All Traders and Declaring Agents



E-FILING APPLICATION FOR REFUND ON UNUSED PAYMENT PERMITS

We are pleased to inform you that with effect from 6 Dec 2000, Customs has further enhanced its website to allow for electronic filing of applications for refund on unused payment permits. You can submit your refund application through the Internet at the website <http://www.customs.gov.sg/>.

2 The guidelines for E-filing application for refund of Customs Duty/GST paid are as follows:

- a E-filing of applications for refund are allowed only on **unused** payment permits, excluding payment permits where the place of release is an unmanned place, bonded warehouse and licensed premises. You need not submit supporting documents. Kindly note that the limitation period for e-filing of a refund application is one year from the date of approval of an unused payment permit.
- b Once an application has been successfully e-filed and processed, you will receive a letter informing you of the approval of your application.
- c If the application is rejected, the applicant would receive a rejection message with advice on how to proceed thereafter.

3 For other refund applications where the permits have been utilised for cargo clearance, or permits where the place of release is a bonded warehouse or licensed premises and other payment permits for which the declaration type is "DP-SP", "DP-GP", "DP-ND", "DP-NB", "DP-CD", "DP-TI", "DP-DR", you will have to submit your application with the supporting documents as listed below by fax or by mail to Refund Unit, Documentation Branch :

- Application letter bearing company's name signed by a manager or above.
- Duty/GST payment permit for refund & replacement Permit.
- Commercial invoice (Proforma invoice is not acceptable).
- Bill of Lading or Air Waybill.
- Packing List

- Arrival Notice or tax invoice if freight charges is not indicated on B/L or AWBL and term of invoice is not C&F or CIF.
- Letter or any other documentary proof from shipping agent to confirm short-landed/overlanded of shipment.
- Letter from supplier to confirm cancellation of shipment or short-shipped quantity.
- Copies of notification letter to offenders issued by LTA and a smoke emission test result issued by Ministry of Environment if the conveyance is refused entry by LTA due to excessive black smoke for cargo imported by road.
- Any other relevant supporting documents as required.

4 If an IG payment permit was erroneously declared for a MES trader and utilised for cargo clearance, CED will not process the refund of GST. The declaring agent will have to advise the ME importer to claim the GST paid as input tax from Inland Revenue Authority of Singapore (IRAS) during the relevant accounting period. The GST payment permit may be produced as proof of payment for the input tax claim.



TAY CHIN LEONG
HEAD DOCUMENTATION
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE