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Customs GST 5/93/Vol IX

Circular No : 50 / 2000

Date : 1 Dec 2000


All Traders and Declaring Agents



COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 12/2000

I am pleased to list below the questions and answers for List 12/2000 :

- Q1** I have a **containerised transshipment** cargo that will be removed from Keppel FTZ to Loyang Offshore Base (LOB). Do I still have to proceed to the nearest second checkpoint before LOB for clearance?
- A1** If your containerised transshipment cargo is to be removed to LOB, you should proceed directly to LOB within 24 hours upon leaving the first Customs checkpoint and report to the security personnel at Loyang Offshore Base at the time of entering into LOB.
- Q2** I intend to export some electronic components to a factory in Malaysia for some processing work to be done on them. After processing, the electronic components will be re-imported into Singapore in the form of the integrated circuit boards to be re-exported to other country. Will GST import relief be granted on these items at the time of re-importation?
- A2** GST relief may only be granted on the exported electronic components that have not undergone any further processing or manipulation outside Singapore since their exportation. If the electronic components had been integrated into circuit boards, GST is payable on the integrated circuit boards at the time of re-importation. For GST purpose, the CIF (Cost, Insurance and Freight) value of the integrated circuit boards would have to include the value of the electronic components and all other charges incidental to the processing or manipulation outside Singapore.
- Q3** As a freight forwarder, my job requires me to make declarations for the imports, exports and transshipments of goods for my clients. Is there a training course which I could attend to improve my proficiency in declaring TradeNet declarations?
- A3** The Customs Training School has been conducting a half-day training course on "GUIDE Programme" for declarants. The acronym, GUIDE stands for "Guidance towards Documentary Excellence". The programme highlights and explains common errors in making TradeNet declarations. You may visit our web-site at www.gov.sg/customs for more information on the course and e-filing of application to enrol for the course.


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