



CUSTOMS AND EXCISE DEPARTMENT

55 Newton Road
#10-01 Revenue House,
Singapore 307987

REPUBLIC OF SINGAPORE

Telephone : 3552000
Telefax : 2508663
Homepage : <http://www.gov.sg/customs/>
E-mail : CED_Email@ced.gov.sg

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All Traders and Declaring Agents



COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 10/2000

I am pleased to list below the questions and answers for List 10/2000 :

- Q1 I have declared a Joint Customs Transshipment/TDB Inward Permit (IT). The Port of Loading and the Country of Origin were found to be wrongly declared. As the permit has not been utilised , can I amend them electronically via the TradeNet system?
- A1 With effect from 29 May 2000, electronic amendment to the fields "Port of Loading and the Country of Origin" for permits taken out for inward consignments are allowed (refer Customs Circular 17/2000). You are however required to manually apply for amendment to these fields, if the goods involved are controlled goods, such as primary produce, medicines etc. as such imports require approval from the relevant controlling agencies. Approval for the import has earlier been given by the relevant controlling agency, as such, any amendments will have to be similarly approved and endorsed by the controlling agency concerned.
- Q2 I am an Indonesian. My brother who is residing in US will be sending me a new laptop valued at US\$2500 to my sister in Singapore by international courier service? I intend to bring my laptop back to Indonesia on my coming vacation in Singapore. Do I need to pay GST when the laptop arrived into Singapore. If GST is payable, can I claim the refund for GST at the airport when I depart from Singapore with my laptop?
- A2 The laptop is subjected to 3% of Goods and Services Tax (GST). The GST paid is not refundable when you leave Singapore as GST refund for tourists is only applicable to goods purchased in Singapore from retail shops participating under the Tourist Refund Scheme or the Global Refund Scheme.
- Q3 I am arranging for the transshipment of one unit of motorcycle. It will be discharged at the FTZ and subsequently loaded onto another vessel at the same FTZ for re-export from Singapore. However, my overseas consignee has requested that the motorcycle be dismantled in Singapore and shipped to him. Is this allowed?
- A3 The motorcycle can be dismantled in the FTZ but it must be re-exported in its completely knocked-down form to your client in one shipment under one Bill of Lading. You are required to write in to Permits Section to seek permission for such an operation.

TAN KWANG YEOW (MRS)
DIRECTOR REVENUE
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE