

Customs GST 5/93/Vol IX

Circular No : 36 / 2000

Date : 1 Sep 2000



**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

All Traders and Declaring Agents



**COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 9/2000**

I am pleased to list below the questions and answers for List 9/2000 :

- Q1 As a declaring agent, I have declared a joint Customs GST/TDB Inward permit (IG) for an importer who has been granted the MES status by the Inland Revenue Authority of Singapore (IRAS). The IG permit was utilised for cargo clearance. Do I have to take out a ME permit as a replacement? Can I apply for GST refund after I have taken out the replacement permit?
- A A ME permit should be taken out at the time of importation. Since the IG permit had already been used for cargo clearance, a replacement permit is not required. You may approach the importer for the reimbursement of GST paid. The importer can claim the GST paid as input tax in his GST return to IRAS.
- Q2 We would be bringing some audio visual equipment with us for our convention in Singapore. How do we clear through Customs at the airport? Do we have to pay GST as we will be bringing the equipment back with us after the event?
- A You may import your equipment without payment of GST under the Temporary Import Scheme. A Customs Inward Permit has to be taken out to cover the import. A security equivalent to the potential GST involved, which is within the range of 30 to 50 per cent of the GST payable will have to be lodged by your Singapore forwarding agent for the temporary import. If you are importing the goods by accompanied luggage, your forwarding agent could fax the Customs permit to our office at the Changi Airport to facilitate Customs clearance of your goods. Upon arrival, please approach the Customs at Red Channel for clearance of the goods.
- Q3 I intend to bring with me 3 bottles of red wine to Hong Kong on transit in Singapore. Is there an arrangement such that I do not need to pay duty or GST during my stay in Singapore as the wine is for my friend in Hong Kong?
- A You may deposit the 3 bottles of wine in our Customs office upon your arrival in Singapore. To do so, please approach the Customs Officer at the Red Channel to inform them of your intention to temporarily deposit your wines. On the day of departure, you can collect the wines from the same Customs office. In this instance, a storage charge of S\$4 per week or part thereof is payable.

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

*The Way of Excellence in Public Service*