



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

Customs GST 5/93/Vol IX

Circular No : 32/ 2000

Date : 30 July 2000

All Traders and Declaring Agents



COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 8/2000

I am pleased to list below the questions and answers for List 8/2000 :

- Q1 I am a freight forwarder applying for a GST relief certificate on behalf of my client who is a returning Singaporean after working overseas for several years. He intends to sea - freight his personal effects and household articles. Could I submit the declaration of facts and supporting documents for the application by electronic means?
- A For the application of GST relief on used household articles and personal effects, the declaring agent or freight forwarder can, on behalf of the owner, submit an application for GST relief certificate on used household articles or personal effects via the TradeNet System. The "Declaration of Facts" would suffice to support the application. In our continuing efforts to facilitate trading activities, the submission of "Declaration of Facts" can now be done electronically. The e-filing application is available at Customs website, <http://www.gov.sg/customs>. Upon approval of the application, you may take out a GST relief certificate to cover the import.
- Q2 My company would be conducting a demonstration overseas in order to market our new products. We would be exporting some trade samples. Are we exempted from GST payment when we re-import the goods into Singapore?
- A Trade samples temporarily exported for soliciting sales may be brought back into Singapore without payment of GST. This is provided that the goods are to be re-imported within 3 months from the exportation date and the goods have not undergone any processing or manipulation outside Singapore since their exportation. You are required to declare a Customs Outward Permit with declaration purpose "I" at the time of exportation. Upon re-importation, you are then required to take out a Customs Inward Permit with the same declaration purpose, and with cross-reference made to the Customs Outward Permit Number. The goods and the respective Customs permits are required to be produced to Customs checkpoint at the time of exportation and re-importation.
- Q3 I have a consignment of expensive scientific instruments temporarily imported for exhibition to solicit trade. The lorry carrying the goods was involved in a collision and the instruments were badly damaged. Is GST payable on the goods?
- A All goods that are temporarily imported would have to be accounted for satisfactorily to Customs at the time of re-export. GST is payable on goods that are disposed of locally or cannot be satisfactorily accounted for. Documentary evidence such as certification from the insurance company, etc may be forwarded to Customs for consideration of the remission of GST.

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