



CUSTOMS AND EXCISE DEPARTMENT

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All Traders and Declaring Agents



COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 7/2000

I am pleased to list below the questions and answers for List 7/2000 :

- Q1 I have a consignment of 20 cartons of liquors marked with Singapore Duty Not Paid that would be going into the Licensed Warehouse from Changi FTZ under the II permit. 3 of the bottles were broken along the way. What should I do to account for the loss?
- A As duty collection is normally not allowed to be made on goods marked with Singapore Duty Not Paid, the importer or Licensed Warehouse/Excise factory operator has to apply to Warehousing Branch for payment of customs duty and GST on such broken bottles of dutiable liquors. To facilitate the applications for these duty and GST payments, you can now submit the applications by electronic filing through the Internet. Customs would then inform you of the approval of the application expeditiously by e-mail. The e-filing application is available at our Customs website at <http://www.gov.sg/customs>.
- Q2 What should I do when I need to return the undelivered/ rejected dutiable sea-stores together with the accompanying frozen products back to the Licensed Warehouse quickly to prevent damage to the frozen goods ?
- A In our continuing efforts to facilitate trading activities, the use of a Letter of Undertaking (LU) in lieu of an Inward Permit for return of the rejected /undelivered dutiable sea-stores to a Licensed Warehouse is now not restricted to after office hours. You are allowed to also use the LU for the return of rejected/ undelivered sea-stores during office hours, provided that frozen products are amongst the ship's provisions, and have to be returned to cold store quickly. A covering Inward Permit would then have to be taken out on the same day to account for the return of the goods. In the case of a vessel delay and the dutiable and frozen goods need to be returned under a LU, the utilised Outward Permit can subsequently be re-used for the re-delivery of the dutiable sea-stores provided that the goods were returned during non-office hours and have to be re-delivered during the same non-office hours. Both the utilised Outward Permit and the LU would have to be produced at the Checkpoint at the time of re-delivery of goods for clearance. The format of the LU can be downloaded as circular 14/2000 from our website at <http://www.gov.sg/customs>.
- Q3 I would be bringing in some used ship spares through Pasir Panjang Gate that need not be covered by a customs payment permit. How could I make payment of GST?
- A You may make payment of GST via Interbank GIRO. A payment advice would be issued to you for the payment and the IBG deduction from your bank would be effected 2 days after the IBG transaction. Other than payment of GST on ship spares, traders are also allowed to make payment of GST/duty on goods that need not be covered by customs payment permits such as personal importation of liquors /tobacco products by air of quantity not exceeding 10 litres for liquors and 1kg for tobacco, liquors and tobacco products imported together with used personal and household effects, etc.

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DIRECTOR REVENUE
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE DEPARTMENT