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All Traders and Declaring Agents



## COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 6/2000

I am pleased to list below the questions and answers for List 6/2000 :

- Q1 I have submitted a TradeNet declaration for a transshipment consignment but the declaration was rejected with an error message "Storage Indicator". Could you explain the reason for the rejection?
- A The "Storage Indicator" field is for the declarant to indicate whether the transshipment goods were to be delivered for storage in a Free Trade Zone (FTZ). Either the codes "O" or "Y" must be entered in the "Storage Indicator" field for the transshipment declaration. The code "Y" is to be used if the goods were for storage in a Free Trade Zone, while the code "O" was to be used if otherwise. If the code "Y" was used, the "Place of Receipt" in the declaration cannot be non-FTZ places such as Woodlands or Tuas Checkpoint, Woodlands Train Checkpoint, etc. If the code "O" was used, information regarding the outward transport of the goods must be provided.
- Q2 I am presently on a 3-year contract to work in a MNC in Singapore. I would like to know if I have to pay any duty or tax for importing my used car into Singapore from Canada?
- A Import of used cars is subject to the payment of Customs duty and Goods and Services Tax (GST). You would need to submit the original purchase invoice, freight and insurance papers, bills and receipts relating to other incidental charges, documentation relating to exhaust emission tests, vehicle registration, etc, to the Customs and Excise Department for assessment of the Open Market Value (OMV). Customs duty is levied at 31% of the OMV. GST payable is computed based on 3% of the assessed value of the car, plus the Customs duty payable. You would have to take up a Customs Duty Payment Permit for the payment of the Customs duty and GST. The Customs duty and GST paid are non-refundable even if the motor car is subsequently re-exported. You may call the Land Transport Authority (LTA) at 375 7100 or visit their webpage at <http://www.lta.gov.sg> for information on the requirements for registration of a used car in Singapore.
- Q3 Currently I am engaging freight forwarding companies as declaring agents to declare Customs permits for goods imported by my company. How can I make my own import declarations to account for Goods and Services Tax (GST) and any Customs duty payable on my company's imports?
- A Singapore registered companies have to register themselves with the Customs and Excise Department and the Singapore Network Service Pte Ltd (SNS) before they can submit declarations electronically through the TradeNet System for application of Customs permits. The company would also have to register the names and specimen signatures of its staff who would be authorised to declare and sign Customs permits on behalf of the company. Detailed information as regards the registration procedures could be obtained from the Customs website at <http://www.gov.sg/customs> under the section for "Traders".

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*The Way of Excellence in Public Service*