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CUSTOMS AND EXCISE DEPARTMENT

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All Ship Suppliers and Ship Chandlers



PROCEDURES FOR REJECTED/UNDELIVERED DUTIABLE SEA-STORES

Currently, return of rejected/undelivered dutiable sea-stores to a licensed warehouse has to be covered by an Inward Permit (with declaration purpose “U”) during office hours, and a Letter of Undertaking (LU) in-lieu of an Inward Permit during after office hours.

2 In our continuing effort to simplify clearance procedure, we are pleased to inform you that with immediate effect, the following facilitation is provided when there is a need to return the rejected/undelivered dutiable sea-stores together with the accompanying frozen products (such as ice cream, meat, etc) back to a licensed warehouse/cold store quickly to prevent damage to the frozen goods:

- (A) During office hours, the LU can also be used in-lieu of an Inward Permits for return of the rejected/undelivered dutiable sea-stores to a licensed warehouse, provided that there are frozen products amongst the ship’s provisions, and have to be returned to cold store quickly. A covering Inward Permit has to be taken out on the same day to account for the return of the goods.
- (B) In the case of vessel delay, which necessitates the return of dutiable sea stores and frozen products to a licensed warehouse/cold stores under a LU, the utilized Outward Permit can subsequently be reused for the re-delivery of the dutiable sea-stores to the vessel provided that:
 - i the re-delivery of the goods is made during non-office hours; and
 - ii the full period between the time of re-delivery of goods and the time of earlier return of goods to the licensed warehouse/cold stores is non-office hours.

Both the utilized Outward Permits and the LU must be produced at the Checkpoint at the time of re-delivery of goods for clearance.

3 A format of the Letter of Undertaking and a section on “Important Notes on Using the Letter of Undertaking” is attached for your reference. For further clarifications, please contact our Customs Call Centre at 3552000..

HO ANN CHUAN
HEAD DOCUMENTATION
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE

Company's Letterhead

Our Ref:

Date:

Checkpoint Officer
<Checkpoint>

Dear Sir

REMOVAL OF SHUT-OUT DUTIABLE SEA-STORES TO LICENSED WAREHOUSE

We need to re-bond the following dutiable sea-stores back into the licensed warehouse LW _____ on _____ (date) _____ at _____ (time) _____ hours. We undertake to apply for a Customs Inward declaration on the same day to cover for the return of the goods.

Description of goods: _____
Goods were supplied vide Permit No(s): _____
Name of vessel: _____
Reason for returning to licensed warehouse: _____

(Name/Designation/Signature of applicant)
Tel No: _____
Fax No: _____

(Company's Stamp)

FOR OFFICIAL USE [Upon approval, Approving Officer to fax copy to the Head Documentation (Fax No: 2609606) and Head Warehousing (Fax No: 2509950).]

Application Approved

Signature/Name of Duty Officer
Customs Ports Branch (Checkpoint)
Date/Time: _____

IMPORTANT NOTES ON USING THIS LETTER OF UNDERTAKING
(REMOVAL OF SHUT-OUT DUTIABLE SEA-STORES)

During Non-Office Hours

This Letter of Undertaking (LU) is used for removal of rejected/returning of dutiable sea-stores from Free Trade Zones to be re-bonded into your Licensed Warehouse during your non-office hours.

Please note that a covering Inward Permit has to be declared to account for the movement of these rejected/returning goods, as soon as possible and the latest by the next working day.

During Office Hours

This Letter of Undertaking (LU) cannot be used for removal of rejected/returning of dutiable sea-stores, EXCEPT if there are frozen products amongst the goods and are therefore required to be removed quickly.

Please note that a covering Inward Permit has to be taken out on the same day to account for the return of these rejected/returning dutiable sea-stores to the licensed warehouse.

Returning and Re-delivery of dutiable sea-stores due to vessel's delay during non-office hours

This Letter of Undertaking (LU) is used for removal of rejected/returning of dutiable sea-stores from Free Trade Zones to be re-bonded into your Licensed Warehouse during non-office hours, when the vessel is delayed.

To re-deliver the same dutiable sea-stores to the delayed vessel during the same period of non-office hours, both the approved LU and the utilised Outward permit can be used. Please produce both the approved LU and the utilised Outward permit to the checkpoint for clearance at the FTZ. You are not required to declare covering Inward and Outward permits in this case.

Please note that if the re-delivery to the delayed vessel takes place during office-hours, a new Outward Permit has to be declared prior to clearance at the Checkpoint. The movement of the returned dutiable sea-stores using the LU has to be covered by a proper Inward Permit, to be declared as soon as possible and the latest by the next working day.