

Customs GST 5/93/Vol VIII

Circular No : 10/2000

Date : 4 Mar 2000



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All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 3

I am pleased to list below the questions and answers for List 3 :

Q1 Other than the weekly circulars, and the fax-on-demand option in the Customs Tele Infoplus (TIPS) system at telephone number 355 2000, are there other means through which I would be able to obtain the Customs exchange rate?

A Customs exchange rates are also available from our website, at URL "www.gov.sg/customs". Other than the current exchange rates, you can also download past exchange rates from as early as February 1998.

Q2 My client who is under the Major Exporter Scheme had imported some goods under a Joint Customs/ TDB Inward permit (ME) and it was discovered later that the value of the goods had been wrongly declared? Is it possible to apply for the amendment of the goods value?

A Your client could inform the Inland Revenue Authority of Singapore (IRAS) who is the administrator of the Major Exporter Scheme of the correction to be made to the value of the goods during your client's periodic accounting of GST to IRAS.

Q3 My company wants to send a machine to the United States for repair. What would be the permits and documents required by Customs?

A A Joint Customs-TDB Outward permit is required for temporary exportation of the machine for repair and the machine must be re-imported within 3 months under a Joint Customs-TDB Inward Permit. A certificate is also required from the repairer to state that the new parts have or have not been added. Where new parts have been added during the repair, GST is payable on the CIF value of the new parts and a separate IG payment permit is required to be taken up for this purpose.

CHAN KOK YIN
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for DIRECTOR-GENERAL OF CUSTOMS & EXCISE DEPARTMENT



CERT. NO : 98-2-0877
SS ISO 9002 : 1994



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