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All Traders and Declaring Agents

**COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES: HELPLIST 2**

I am pleased to list below the questions and answers for List 2 :

Q1 I have a consignment of goods for local release that was unstuffed from a Class II container and is currently stored in a Bonded Warehouse. Are there any changes in the permit and declaration requirements for such goods?

A The types of permit to be used for release of goods from the Class II Yards after the conversion have remained the same. Joint Customs & TDB permits have to be taken out for the release of the goods from the Bonded Warehouses (BW). With the conversion, it would be mandatory to declare the House B/L number and the reference permit number in these permits. The reference permit number can be obtained from the BW operators.

Q2 My GST payment (IG) declaration was rejected with the message 'quantity unit'. Please advise.

A For non-dutiable goods, you must declare the assigned Unit of Quantity by HS code as stated in the Singapore Trade Classification & Customs Duties Handbook in the "TDB quantity" field. The declaration would be rejected if an incorrect unit of quantity was used.

Q3 I have imported a consignment of garments from a UK supplier (A). However a Singapore registered company (B) will be billing me for the goods. Do I pay GST on A's invoice value (to B) or B's invoice value (to my company)?

A Import GST payment is based on the actual price paid or payable for the imported goods. Since B's invoice will reflect the actual price that is paid or payable for your import, you should use B's invoice value to derive the CIF value for computation of the GST to be paid on your import.

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