



CUSTOMS AND EXCISE DEPARTMENT

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REPUBLIC OF SINGAPORE

Customs PM 001 74 08
Circular No 13/95

19 Jul 95

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All Traders and Freight Forwarders

CESSATION WITH THE USE OF SIMPLIFIED DECLARATION (FORMS A & B) FOR TEMPORARY IMPORT/EXPORT OF HAND- CARRIED GOODS THROUGH CHANGI AIRPORT TERMINALS

With effect from 1 Aug 95, the current practice of using Forms A & B for temporary import/export of high-valued hand-carried goods through Changi Airport Passenger Terminals 1 and 2 will cease. Traders are advised to use proper Customs permits, ie Payment Permit (IG), Inward/Outward Permit for the importation/exportation of goods through Changi Airport Passenger Terminals with effect from 1 Aug 95. All Customs permits must be applied through the TradeNet System and payment of Customs duty/GST made via Inter-bank GIRO. A one-stop registration service is available when you register yourself with Singapore Network Services (SNS) for TradeNet Service. If you are not registered with Customs, you are advised to do so in order to avail to this facility.

2 Goods temporarily imported for fairs, exhibitions and repairs are required to be re-exported within 3 months from the date of import. A bank guarantee equivalent to 30% of the potential GST of the goods is required for temporary import for fairs and exhibitions. For other types of temporary import under the GST (Imports Relief) Order 1994, a full bank guarantee, ie 100% of the potential GST is required. The bank guarantee required must be lodged with Customs before the goods are imported and it will only be released after the goods had been exported and satisfactorily accounted to Customs. GST Inward/Outward Permits are required to cover the import/export of such goods. You are advised to check that your goods qualify for the GST relief before applying for such facility.

3 If you have been granted Major Exporter Scheme (MES) status by Inland Revenue Authority of Singapore (IRAS), your imports will continue to be covered under a joint TDB and GST Inward Permit (II) under the MES. However, the MES should not be used for the temporary import of goods for fairs, exhibitions, repairs and auctions.

4 If you need further information, you may contact the following for clarification:

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| a) Duty Officer - Terminal 1 Changi Airport | Tel No: 5427058 |
| b) Duty Officer - Terminal 2 Changi Airport | Tel No: 5430755 |
| c) Customers Service Unit, Documentation Branch | Tel No: 3752000 |

LEOY TENG PENG
HEAD DOCUMENTATION
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE

