



# CUSTOMS AND EXCISE DEPARTMENT

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Circular No :  
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All TradeNet Users

## GST PROCEDURES FOR EXPORTS

### Background

The requirement for a Joint Customs/TDB Outward Permit has been dispensed with since 1 Jun 94 for all exports except for the following:

- a dutiable goods;
- b goods under the Bonded Warehouse Scheme;
- c goods brought in under the Temporary Import Scheme; and
- d goods being exported under the Temporary Export Scheme.

Exports need now only be covered by the normal commercial documents (eg shipping note, shipping order, invoice, delivery order, etc). Customs examination at exit point in respect of exports made by taxable persons are based on these commercial documents.

### Declaration

2 As Customs's checks on exports made by taxable persons are now based on commercial documents, there is a need to link these documents to the physical goods produced for customs clearance. Hence, with effect from 1 Mar 95, the following declaration should be made and stamped on all the commercial documents accompanying the goods which are exported by taxable persons:

I (name) \_\_\_\_\_ NRIC No \_\_\_\_\_ certify that the particulars and quantity of goods specified in this document are the goods which are submitted for clearance for export out of Singapore.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Designation of Authorised Signatory

\_\_\_\_\_  
Name of Company/Firm



Authorised Signatories

3 The declaration must be made by the company/firm responsible for packing and producing the goods to Customs for export clearance. In most cases, this is likely to be the freight forwarder. The declaration must be made and signed by an authorised signatory of the company/firm. Customs will retain the declaration made on the supporting commercial document only when a discrepancy is detected during the physical checks. Otherwise the declaration made on the supporting documents is to be kept by the traders and freight forwarders in their records for GST purposes.

FCL Containers

4 As movement of Full Container Load (FCL) containers into the free trade zone are normally not covered by any commercial documents, Customs had earlier introduced a declaration form for FCL containers (Circular No 22/94). With effect from 1 Mar 95, the declaration for FCL containers should follow the format shown in Annex A.

5 If you need further information, please contact any of the following Customs officers:

a	Mr Loh Yau Suan	-	Tel No 3752013
b	Mr Goh Meng Fatt	-	Tel No 3752049
c	Mr Tan Choo Kwan	-	Tel No 3752038
d	Mr Szetoh Tuck Leong	-	Tel No 3752040



TAY CHNG YEOW  
DIRECTOR REVENUE  
for DIRECTOR GENERAL OF CUSTOMS & EXCISE



GOH KHEE KUAN  
DEPUTY COMPTROLLER OF GST  
for COMPTROLLER OF GST

## Company's Letterhead

OC Ports/Airports Branch  
Customs & Excise Department  
Singapore

Dear Sir

Container No \_\_\_\_\_

I (name) \_\_\_\_\_

NRIC No \_\_\_\_\_ certify that the goods in the above container  
which are produced to the Customs for export clearance are correct and  
true as follows:

**Quantity**

**Description of Goods**

Signature \_\_\_\_\_

Designation of Authorised Signatory \_\_\_\_\_

Name of Company/Firm \_\_\_\_\_