
To All Traders and Freight Forwarders

APPLICATION FOR REFUND OF CUSTOMS DUTY/GST

1. This circular is intended to assist companies which submit applications for refund of Customs duty/GST which has been overpaid or erroneously paid. We have found that a considerable number of applications do not have the correct supporting documents thus delaying the refund of Customs duty/GST to the applicants. Customs would like to assist companies to submit applications with the correct supporting documents. The [attached application form](#) lists the documents required by CED to process applications for refund of Customs duty/GST. The documents listed in para 2(a) are required for all applications. As for those documents listed in para 2(b), only the document applicable to the case is required to be submitted. Applications which are not accompanied by the required documents will not be processed by Customs.
 2. We would also like to share with you our concern on the volume of refund applications received each month. We note from our records that many refund applications result from wrong values, wrong importers, wrong exchange rates or double declarations. As your company's funds would be tied up everytime such an incorrect declaration is made, please remind your staff to exercise caution when transmitting Customs payment declarations to reduce such errors to the minimum.
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