

All Traders and Declaring Agents

**COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES :  
HELPLIST 20**

I am pleased to list below the questions and answers for List 20:

Q1	My MES client had imported a consignment under a Joint Customs/TDB Inward permit (II). Later, they discovered that the value of the goods was wrongly declared. Can they apply for amendment of the quantity or declare a supplementary permit to make up the difference?
A	No amendment of a Customs permit is allowed after it has been used for cargo clearance. We do not issue supplementary permits for cargoes already cleared through the Customs checkpoints. Please ask your client to contact the Inland Revenue Authority of Singapore (IRAS) who is the administrator of the major exporter scheme for assistance at Tel No: 1800-3568300.
Q2	I would like to import a vessel to be used for the international carriage of cargoes. Do I have to pay the GST and what are the procedures?
A	GST relief may be given for such imports. The owner of the vessel should register with Customs as a claimant for GST relief by submitting Form C&E 264 and Form C&E 252 together with a photocopy of the front and back of the identity card of the claimant to Documentation Branch, 2nd level, Customs Service Centre, 55 Newton Road, Singapore 307987. The forms are available from our Customs Service Centre. Upon registration, you or your declaring agent may apply for a Joint Customs GST Relief/TDB Inward permit for the import.
Q3	I am importing a consignment of used empty gas cylinders to be returned to the manufacturer in Singapore. These goods will be packed in a container. What permit should I apply?
A	Please apply for a Joint Customs GST Relief Certificate/TDB Inward permit (IE) under the declaration purpose 'Z'. Your company should be registered with Customs as a claimant for GST Relief. Please declare 'RECYCL' in the 'Place of receipt' field and '3' (container) in the 'Cargo Packing Type' field. Should you have any future consignments that will be cleared through the checkpoint in conventional form ie carried on lorries, please declare the cargo packing type as

	'2'.
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**I am also pleased to let you know that the previous helplists have been classified by subject matter and uploaded to our homepage on INTERNET under the segment 'Questions & Answers' for your use round the clock. Our address is:  
<http://www.customs.gov.sg/>**

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