

Customs C21.04.V01

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All Traders and Declaring Agents

COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES

I am pleased to list below the questions and answers:

- Q1 What should I do for IG permits that are not utilised? Should I claim for refund or cancel the permits? There are instances where e-filing for refund is not allowed and we were told to make manual application for refund by fax instead.
- A1 Payment permits, whether used or unused, cannot be cancelled. You may apply for refund of duty/GST through e-filing at the customs website. Generally, for payment permits that have been utilised, traders are required to fax the refund applications together with the necessary supporting documents for verification purposes. Please refer to Customs circular 45/2002 for more information on e-filing for used payment permits.
- Q2 For declarations of payment permits, what will happen when the payable amount exceeds my IBG limit? Will it be partially deducted from my account to the limit amount set?
- A2 Partial deduction for payment permits will not occur. If your IBG limit is exceeded, G1 condition will be imposed, which means that you must go to the bank to make payment for the full sum of duty and/or GST payable before clearance of the goods with the permits. Traders are encouraged to set adequate limits or remove setting of IBG limits to avoid the inconvenience of having to make payments at the bank.
- Q3 I have a consignment to import but I do not know the classification and HS codes of the goods. Is there anyway I can find out on my own?
- A3 You may access the TradeNet website at <http://www.tradenet.gov.sg> and make use of the available HS Code Search function to look for the HS codes of your goods. The search results will also indicate whether the item is subject to control as well as the relevant controlling agency. For an official classification of goods, you may submit a product declaration which can be downloaded from the Customs website. A fee of \$85.00 is payable for the issuance of classification certificates.

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