



All Traders and Declaring Agents

## COMMON QUESTIONS ON CUSTOMS DECLARATIONS/PROCEDURES

I am pleased to list below the questions and answers:

- Q1 Can I temporarily export machine parts for assembly in Batam and re-import without payment of GST?
- A1 Goods may be temporarily imported or exported for repairs, demonstrations, exhibitions or other similar events. GST is payable on the total value of the goods where such goods have earlier been exported for further processing, assembly, etc.
- Q2 My supplier will be sending me some trade samples before I decide on the quantity to order. The samples are not for sale. Do I need to pay GST for them?
- A2 Import of trade samples for which the total value is below \$400 are not subject to payment of GST. In addition, no permit is required for their import. Please inform your supplier to indicate the goods as "Trade Samples" in the BL/AWL and invoice.
- Q3 I am thinking of buying a model aeroplane through the Internet, which cost US\$150. It will be sent to me by courier service. How much tax do I have to pay?
- A3 Goods below \$400 in value are not subject to payment of GST, if imported by air or post. Please inform the seller to indicate the value of the goods on the parcel.
- Q4 Are electric-powered bicycles dutiable?
- A4 An electric-powered bicycle is a bicycle fitted with an electric auxiliary motor. It is classified under HS code 8711.90.30 (Other cycles fitted with an auxiliary motor with or without side-cars) which attracts a duty rate of 12% ad valorem.

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DY HEAD DOC (APPRAISEMENT)  
DOCUMENTATION BRANCH  
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE