

Circular No: 15/97 dated 26 Jun 97

All Traders, Declaring Agents and Shipping Agents

CUSTOMS PERMIT REQUIREMENT FOR EMPTY CONTAINERS

1. With reference to TDB circular: I & E Notice No. 5/97 dated 12 Jun 97, we would like to advise traders that a Customs permit is required for the entry into Customs territory of empty containers which have been manifested as cargoes on board vessels as follows:
 - a. If such containers are imported into Customs territory as a purchase from an overseas supplier, a Customs GST Payment Permit is required. GST payment is required.
 - b. If such containers are imported into Customs territory for recycling purposes ie for the carriage of goods for export, a Customs GST Relief Certificate is required. GST payment is not required.