



Circular No: 03/2016  
4 March 2016

To Importers of Fish/Other Marine Products and Declaring Agents

Dear Sir/Madam

**ADVISORY: SHORT PAYMENT ON IMPORTATION OF FISH AND OTHER MARINE PRODUCTS THROUGH JURONG FISHERY PORT**

Singapore Customs observed that there have been instances of short payment of GST on the importation of fish and other marine products through Jurong Fishery Port. This is mainly due to the difference between the values declared in the GST Payment permit and the actual value of the imported goods.

2. In view that importers may take up many permits for the importation of fish and other marine products within a short span of time, importers of fish and other marine products can submit a monthly consolidated declaration to pay for any GST short paid up to the **3<sup>rd</sup> week of the following month** after the import of the goods.

3. We urge all importers of fish and other marine products to conduct a self-check on their past import transactions and identify any GST amount short paid. Traders detecting any discrepancies in the permit declarations are to submit a voluntary disclosure to Singapore Customs. For information on the Voluntary Disclosure Program (VDP), please visit our website at: <http://www.customs.gov.sg/businesses/compliance/voluntary-disclosure-programme>.

4 We would like to remind you that it is the responsibility of importers and their declaring agents to ensure the declarations in import permits are accurate and complete. The submission of an incorrect declaration is an offence under the Customs Act. A person guilty of making an incorrect declaration under the Customs Act is liable on conviction to a fine up to \$10,000 or an equivalent amount of duty and GST payable, whichever is higher, and/or imprisonment for up to 12 months.

5. A list of frequently asked questions (FAQs) is attached at Annex A for your reference.

Yours faithfully

Wan Boon Oon  
Head, Company Compliance Branch  
for Director-General of Customs  
Singapore Customs

*(This is a computer-generated circular. No signature is required.)*

We hope that this circular has been written clearly to you. If not, please let us have suggestions on how to improve this circular at [customs\\_vdp@customs.gov.sg](mailto:customs_vdp@customs.gov.sg).

**Annex A**

**FREQUENTLY ASKED QUESTIONS ON SHORT PAYMENT OF GST DURING THE IMPORT OF FISH AND OTHER MARINE PRODUCTS**

**1. How do I make payment for the Goods and Services Tax (GST) short paid on the importation of fish and other marine products through Jurong Fishery Port?**

You may account for the GST short paid for the month's imports of fish and other marine products by applying for a monthly consolidated short payment permit application via TradeNet® under the Message Type "In-Payment (IPT)" and Declaration Type "GST (Including duty exemption)". The Short Payment permit(s) should be obtained by the third week of the following month. Please take note of the information to be declared in the following data fields in the monthly consolidated short payment permit application:

S/No.	Data Field	Information To Be Declared
1	Place of Receipt Code	SPNOSTK (Short Payment Not Involving Updates to Stock)
2	Previous Permit Number	First Payment permit number approved in the month with GST short paid
3	HS code	Same HS code as the one declared for the first line item in the Payment permit which is quoted in the "Previous Permit Number" field
4	Line item	Declare up to 5 short paid GST Payment permit ("IG" permit) numbers and their corresponding total short paid amounts in each line item.
5	Item Description	Short paid "IG" permit numbers and their corresponding total short paid amounts Example: If IG 1, IG 2, IG 3, IG 4 and IG 5 have total short paid amounts of \$A, \$B, \$C, \$D and \$E respectively, the following information should be declared in the "Item Description" field: Item Description = IG 1 (\$A), IG 2 (\$B), IG 3 (\$C), IG 4 (\$D), IG 5 (\$E)

**2. Do I need to submit the approved Short Payment permit to Singapore Customs?**

There is no need to submit the approved Short Payment permit to Singapore Customs. However, you must retain the permit together with the relevant supporting documents for checks by Singapore Customs, when required.

**3. What happens if I have overpaid the GST for an imported transaction, for instance, due to excess quantity declared?**

If you have overpaid the import GST and you are registered as a taxable person with the Inland Revenue Authority of Singapore (IRAS), you are advised to claim the GST as input tax from IRAS. However, if you have overpaid the import GST and are not registered as a taxable person with IRAS, you may apply for refund if you have a TradeNet® Account, or you may engage a declaring agent to apply for a GST refund on your behalf for the overpayment from Singapore Customs via TradeNet®.

In the case of the declaring agent who has paid GST on behalf of the importer, the declaring agent may apply for GST refund for the overpayment from Singapore Customs via TradeNet®. Please refer to our website for more details on GST refund at [www.customs.gov.sg](http://www.customs.gov.sg) > Home > Businesses > Valuation, Duties, Taxes & Fees > Refund of Duties & GST.

**4. Can I use the GST overpaid on one import transaction to offset the GST short paid on another import transaction?**

No, you are not allowed to use the GST overpaid for one import transaction to offset the other GST short paid for another import transaction.

**5. What should I do if I had short paid the GST for past imports of fish/other marine products?**

You should conduct a self-check on your past import transactions and disclose any declaration error to Singapore Customs by submitting the form provided at [www.customs.gov.sg](http://www.customs.gov.sg) > Home > Business > Compliance > Voluntary Disclosure Programme (VDP).

Importers and Declaring Agents are required to upload all the required supporting documents in PDF format (Cargo Clearance Permit , Commercial Invoices, Packing List/Purchase Order/Delivery Order, Bill of Lading or Air WayBill, and any other relevant documents) to facilitate the processing of your VDP.

You may contact Singapore Customs for VDP related queries at [customs\\_vdp@customs.gov.sg](mailto:customs_vdp@customs.gov.sg).

## UPDATE OF CIRCULAR BY SINGAPORE CUSTOMS

<b>Circular No. 03/2016: ADVISORY: GST SHORT PAYMENT ON IMPORTATION OF FISH AND OTHER MARINE PRODUCTS THROUGH JURONG AND SENOKO FISHERY PORTS (dated 04/03/2016)</b>			
Paragraph	Current Details	Updated Details	Date of Update
Update to remove Senoko Fishery Port to take into account its closure with effect from 1 April 2024.			
Title	ADVISORY: GST SHORT PAYMENT ON IMPORTATION OF FISH AND OTHER MARINE PRODUCTS THROUGH JURONG AND SENOKO FISHERY PORTS	ADVISORY: GST SHORT PAYMENT ON IMPORTATION OF FISH AND OTHER MARINE PRODUCTS THROUGH JURONG FISHERY PORT	29 Mar 2024
1	Singapore Customs observes that there have been instances of short payment of GST on the importation of fish and other marine products through Jurong and Senoko Fishery Ports (especially those on consignment basis). This is mainly due to the difference between the values declared in the GST Payment permit ("IG" permit) and the actual value of the fish and other marine products imported.	Singapore Customs observes that there have been instances of short payment of GST on the importation of fish and other marine products through Jurong Fishery Port (especially those on consignment basis). This is mainly due to the difference between the values declared in the GST Payment permit ("IG" permit) and the actual value of the fish and other marine products imported.	
Annex A	1. How do I make payment for the Goods and Services Tax (GST) short paid on the importation of fish and other marine products through Jurong and Senoko Fishery Ports?	1. How do I make payment for the Goods and Services Tax (GST) short paid on the importation of fish and other marine products through Jurong Fishery Port?	

Paragraph	Current Details	Updated Details	Date of Update
<b>Update to Amend Process of Submitting a Voluntary Disclosure</b>			
Annex A	<p>You should conduct a self-check on your past import transactions and voluntarily disclose any declaration error to Singapore Customs. You should lodge your Voluntary Disclosure Program (VDP) submission using the form provided on our website.</p> <p>The following supporting documents should be attached with your submission: permit, invoice, packing list, Bill of Lading or Air WayBill, and any other documents as applicable. You can send your VDP submission or queries via email to <a href="mailto:customs_vdp@customs.gov.sg">customs_vdp@customs.gov.sg</a> or via fax at +65 6251 3227.</p>	<p>You should conduct a self-check on your past import transactions and voluntarily disclose any declaration error to Singapore Customs. you may wish to submit a voluntary disclosure to Singapore Customs. You may submit your voluntary disclosure via the Networked Trade Platform (<a href="http://www.ntp.gov.sg">www.ntp.gov.sg</a> &gt; Government Services &gt; Voluntary Disclosure Programme (VDP)).</p> <p>Importers and Declaring Agents are required to upload all the required supporting documents in PDF format (Cargo Clearance Permit/ACCESS Permit, Commercial Invoices, Air Waybill or Bill of Lading B/L, Packing List/Purchase Order/Delivery Order, and any other relevant documents. Singapore Customs would subsequently provide you a follow up assessment on how to seek a refund for the GST amount over-paid.</p> <p>You may contact Singapore Customs for VDP related queries at <a href="mailto:customs_vdp@customs.gov.sg">customs_vdp@customs.gov.sg</a>.</p>	1 October 2024