

Revised facilitation for LWV Licensees

Traders Dialogue Session 2016

27 Oct 2016, Singapore Customs Auditorium



**SINGAPORE
CUSTOMS**

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Agenda

- **Background**
- **Need for clarification**
- **Revised facilitation granted for LWV Licensees**



Background

Circular No. 30/2000 – Duty-unpaid Motor Vehicles (MV) may be removed from LWVs for up to 1 month without Customs' prior approval for :

- a) Display at showrooms
- b) Minor works at workshops
- c) LTA Inspections



Circular No. 4/2012 – Duty-unpaid Motor Vehicles (MV) may be removed from LWVs for up to 1 month for LWV Type I licensees and up to 3 months for LWV Type II/III licensees, without Customs' prior approval for approved exhibitions.



Need for Clarification

- Unclear definition of '*showrooms*' and '*approved exhibitions*'
- Licensees write in to seek approval/inform Customs for all movement of duty-unpaid motor vehicles to unlicensed premises, such as workshops, showrooms and LTA inspections etc.



Revised facilitation granted

- Removal of duty-unpaid vehicles to **licensed showroom under the same licence number** without Customs' approval
- Removal of duty-unpaid vehicles for **LTA inspection** for up to 1 month without Customs' approval



Revised facilitation granted (cont'd)

- Submit temporary removal application (**approval granted on case-by-case basis**) via *Annex A* forms to *Customs_APS* for temporary removal of duty-unpaid vehicles to any exhibitions, unlicensed showrooms/premises, and minor works at workshops; and submit *Annex B* forms upon the return of the vehicles to LWV
- Revised facilitation will be re-issued in separate circular and will supersede **Circular No. 30/2000** and **Circular No. 4/2012**



Declaration Letter for Duty/GST suspended goods temporarily removed from Zero-GST Warehouse / Licensed Warehouse for approved exhibitions/auction/repair/conservation/restoration*

Date: _____

To: Head, Schemes & Engagement, Singapore Customs

Email: customs_apo@customs.gov.sg

Fax: 6337 9956

We wish to apply for the temporary removal of goods from Zero-GST Warehouse / Licensed Warehouse no. [insert licence no.] for the purpose of exhibition/auction/repair/conservation/restoration* ([insert name of exhibition/ auction, if applicable]) held at [insert location of exhibition/auction; or name & location of repair/conservation/restoration company] for the period commencing [state the start period to end period of exhibition/auction/repair/conservation/restoration]. The repair/conservation/restoration* consist of [insert nature of repair/conservation/restoration, i.e. what kind of repair or what conservation/restoration works to be done on the goods etc.]. Please refer to the supporting documents from [insert name of exhibition/auction organisers or repair/conservation/restoration company].

2 After the end of the exhibition/auction/repair/conservation/restoration*, all the goods shall be returned to the Zero-GST Warehouse / Licensed Warehouse no. [insert licence no.]. We undertake to pay the duty and/or GST on goods released for local sale and to declare the Customs Outward Permit for goods exported.

3 We undertake to be responsible for any non-compliance of the terms and conditions stated, and pay the duty and/or GST on goods not accounted for to the satisfaction of Singapore Customs.

4 The details of the goods to be temporarily removed for exhibition/auction/repair/conservation/restoration* are as follows:



Annex A

Customs Lot No. / SKU No.	Item Description	Released from Warehouse		Value	Duty & GST Involved	
		Permit No. which the goods were first imported into the ZGS/LW warehouse	Quantity released from warehouse	CIF (S\$)	Duty (S\$)	GST (S\$)

I Endorsement by Zero-GST Warehouse / Licensed Warehouse operator applying for the temporary release of goods:

Company Stamp & Signature: _____
 Name and Designation of Authorized Representative²: _____
 Company Name: _____
 Licence No.: _____
 Contact No.: _____
 Email / Fax: _____

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² Authorized representative to be at least holding the appointment of Manager / Head of Department (e.g. Logistics, Warehouse, Operations)

A2



Declaration Letter for Duty/GST suspended goods to be returned to Zero-GST Warehouse / Licensed Warehouse after the end of approved exhibition/auction/repair/conservation/restoration*

Date: _____

To: Head, Schemes & Engagement, Singapore Customs

Email: customs_aps@customs.gov.sg

Fax: 6337 9956

We refer to the facilitation granted to Zero-GST Warehouse/Licensed Warehouse licence no. [insert licence no.] for the temporary removal of goods for the purpose of exhibition/auction/repair/conservation/restoration* ([insert name of exhibition/auction, if applicable]) held at [insert location of exhibition/auction; or name & location of repair/conservation/restoration company] for the period commencing [state the start period to end period of exhibition/auction/repair/conservation/restoration] (reference to Annex A).

2 We wish to confirm that the goods have been returned to the Zero-GST Warehouse / Licensed Warehouse licence no. [insert licence no.] and the details are as follows.

Customs Lot No. / SKU No.	Item Description	Quantity released from warehouse	Quantity returned to warehouse	Value			Released for local sales	
				CIF (S\$)	Duty (S\$)	GST (S\$)	Quantity not returned to the warehouse and declared in the permit	Permit no. for quantity not returned to the warehouse

* Delete accordingly.



I Endorsement by Zero-GST Warehouse / Licensed Warehouse operator

Company Stamp & Signature: _____
Name and Designation of Authorised Representative¹: _____
Company Name: _____
Licence No.: _____
Contact No.: _____
Email / Fax: _____

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¹ Authorized representative to be at least holding the appointment of Manager / Head of Department (e.g. Logistics, Warehouse, Operations)



