



Circular No: 08/2020  
18 Sep 2020

To Importers and Declaring Agents of Vegetables and Fruits

Dear Sir/Madam

**ADVISORY: GST SHORT PAYMENT ON IMPORTATION OF VEGETABLES AND FRUITS**

For imports of vegetables and fruits (especially those on consignment basis), there could be instances of short payment of GST. This is mainly due to the difference between the quantity and value declared in the In-Payment (GST) permit and the actual quantity and value of the vegetables and fruits imported.

2 In view that importers may take up many permits for the importation of vegetables and fruits within a short span of time, Singapore Customs allows importers to submit a monthly consolidated declaration to make payment for the GST short paid for the month's imports by the end of the third week of the following month. Please refer to the FAQs at Annex A for more details.

3 We urge all importers of vegetables and fruits to conduct a self-check of their past import transactions to ascertain if there was any short payment of GST and to submit a voluntary disclosure to Customs, if they have not made the short payment of GST. 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 the importer and his declaring agent to ensure accuracy and completeness of the information declared in the import permits. The submission of an incorrect declaration (of value, quantity, etc.) is an offence. 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  
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 in a way that is clear 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).

## FREQUENTLY ASKED QUESTIONS

### GST SHORT PAYMENT ON IMPORTATION OF VEGETABLES AND FRUITS

**Q1: How do I make payment for the Goods and Services Tax (GST) short paid on the importation of vegetables and fruits?**

**A1:** You may make payment for the GST short paid on your import transactions on a monthly basis by applying for a Short Payment permit(s) (“DP” permit) 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 end of the third week of the following month to cover the GST short paid on all permits approved in the current month. Please take note of the information to be declared in the following data fields in your single Short Payment permit application:

S/N	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)

**Q2: Do I need to submit the approved Short Payment permit to Singapore Customs?**

**A2:** 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.

**Q3: What happens if I have overpaid the GST for an imported transaction, for instance, due to excess quantity declared?**

**A3:** 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 Inland Revenue Authority of Singapore (IRAS), you may apply for refund 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.

**Q4: Can I use the GST overpaid on one import transaction to offset the GST short paid on another import transaction?**

**A4:** 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.

**Q5: What should I do if I had short paid the GST for past imports of vegetables and fruits?**

**A5:** 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.

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 [customs\\_vdp@customs.gov.sg](mailto:customs_vdp@customs.gov.sg).