



Circular No: 02/2017  
18 Jan 2017

To Importers and Declaring Agents of Granite and Sand

Dear Sir/Madam

**ADVISORY: GST SHORT PAYMENT ON IMPORTATION OF GRANITE AND SAND**

Singapore Customs notes that there have been occurrences of short payment of GST on the importation of granite (HS Codes 25161100, 25171000 and 25174900) and sand (HS Codes: 25051000 and 25059000). This is mainly due to the difference between the quantity declared in the In-Payment (GST) permit and the actual quantity of the granite and/or sand imported.

2. Since importers may take up many permits for the importation of granite and/or sand within a short span of time, Singapore Customs will with immediate effect allow importers to submit a monthly consolidated short payment permit application to account for the GST short paid for the month's imports of granite and/or sand **by the 3rd week of the following month.**

3. We urge all importers of granite and/or sand 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, where applicable. For information on the Voluntary Disclosure Program (VDP), please visit our website at [www.customs.gov.sg](http://www.customs.gov.sg) > Home > Business > 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 the accuracy and completeness of the information declared in the import permit applications. Any incorrect declaration is an offence and any person guilty of making an incorrect declaration under the Customs Act is liable on conviction to a fine up to \$10,000 or the 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.

6. Customs Circular No. 01/2014 dated 22 Jan 2014 is rescinded.

Yours faithfully

Ivy Chong (Ms)  
Head Procedures & Systems 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 in a way that is clear to you. If not, please let us have suggestions on how to improve this circular at [customs\\_documentation@customs.gov.sg](mailto:customs_documentation@customs.gov.sg).

## FAQs – GST SHORT PAYMENT ON IMPORTATION OF GRANITE AND SAND

### 1. How do I make payment for the Goods and Services Tax (GST) short paid on the importation of granite and/or sand?

You may account for the GST short paid for the month's imports of granite and/or sand 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	<p>Short-paid "IG" permit numbers and their corresponding total short paid amounts</p> <p>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)</p>

2. Do I need to submit the approved monthly consolidated short payment permit to Singapore Customs?

There is no need to submit the approved monthly consolidated 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. Can I submit a monthly consolidated short payment permit application to cover the GST short paid on granite and/or sand imported under different transport modes?

No. You should declare separately the monthly consolidated short payment permit applications for the shipments imported via different modes of transport. For example, one monthly consolidated short payment permit application for GST short paid on granite and/or sand imported via sea and one monthly consolidated short payment permit application for GST short paid on granite and/or sand imported via road.

4. 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 can 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 yourself (if you have a TradeNet® Account, or you may engage the declaring agent to apply for 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.

5. 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.

6. What should I do if I had short paid the GST for past imports of granite and/or sand?

You should conduct a self-check on your past import transactions and voluntarily 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).

The following supporting documents should be attached with your submission: permits (including the short payment permits obtained to make up for the short payments), 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) or via fax at +65 6251 3227.

### UPDATE OF CIRCULAR BY SINGAPORE CUSTOMS

Circular No. 02/2017: ADVISORY: GST SHORT PAYMENT ON IMPORTATION OF GRANITE AND SAND (dated 18 Jan 2017)			
Paragraph	Current Details	Updated Details	Date of Update
Update to add HS Code 25174900			
1	Singapore Customs notes that there have been occurrences of short payment of GST on the importation of granite (HS Codes 25161100 and 25171000) and sand (HS Codes: 25051000 and 25059000). This is mainly due to the difference between the quantity declared in the In-Payment (GST) permit and the actual quantity of the granite and/or sand imported.	Singapore Customs notes that there have been occurrences of short payment of GST on the importation of granite (HS Codes 25161100, 25171000 and 25174900) and sand (HS Codes: 25051000 and 25059000). This is mainly due to the difference between the quantity declared in the In-Payment (GST) permit and the actual quantity of the granite and/or sand imported.	26 Aug 2024