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SINGAPORE CUSTOMS

55 Newton Road #09-01

Revenue House

Singapore 307987

REPUBLIC OF SINGAPORE

Telephone : 63552000

Telefax: 62509950

Homepage: <http://www.customs.gov.sg>

E-mail : customs_revenue_control@customs.gov.sg

All Zero-GST Warehouse Licensees



SUSPENSION OF GST FOR GOODS REMOVED FROM ZERO-GST WAREHOUSE TO TRADERS REGISTERED UNDER THE MAJOR EXPORTER SCHEME (MES) AND THE APPROVED THIRD PARTY LOGISTICS (A3PL) COMPANY SCHEME

With effect from 1 July 2006, all traders registered under the MES and the A3PL Company Scheme can remove their own goods or goods belonging to their overseas principal (in the capacity of a section 33(2) agent under the GST Act) from a zero-GST warehouse with GST suspended. Prior approval from the Comptroller of GST is not required for such movements.

2. However, as a ZG warehouse licensee, you are to ensure the following:
 - i. That the goods removed by the ME/A3PL person and/or its appointed agent are goods under the warehousing regime (i.e. imported goods);
 - ii. That the ME/A3PL person removing the goods are entitled to do so (i.e. there are records showing that the ME/A3PL person removing the goods own the goods); and
 - iii. That the goods removed from the warehousing regime with GST suspended is duly supported by a valid MC permit taken out by a ME/A3PL person and/or its appointed agent.
3. For details on the Zero GST Warehouse Scheme, you may obtain a copy of the handbook from our website at <http://www.customs.gov.sg>. If you have further clarification, please call our Call Centre at telephone number 63552000.

SUNG PIK WAN (MS)
HEAD REVENUE CONTROL
for DIRECTOR-GENERAL OF CUSTOMS