

Our Ref: Customs PT.082.73.07

Circular No: 34/99

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CUSTOMS AND EXCISE DEPARTMENT

55 Newton Road #10-01
Revenue House, Singapore 307987

REPUBLIC OF SINGAPORE

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All Petroleum Warehouse Licensees

GST RELIEF ON PETROL PURCHASED BY DIPLOMATIC AND APPROVED MISSIONS/FOREIGN ARMED FORCES

Currently, oil companies submit claim forms to Customs for processing of refund of Customs duty and GST relief for motor spirit sold to diplomatic and approved missions/foreign armed forces. Customs duty will be refunded to oil companies and they will be notified of the approval of the GST claims so that they can make adjustment when accounting the GST to IRAS during the accounting period.

2 As part of our continuing effort to provide better service to the oil companies, we are pleased to inform that with immediate effect, you only need to submit the claims for duty refund to us. Claims for GST relief need not be submitted to us.

3 In order to claim GST relief on your sale of motor spirit to diplomatic and approved missions/foreign armed forces, you are required to keep the claim forms duly certified by the Missions/Foreign Armed Forces together with the supporting documents as part of your records. Such records shall be made available to IRAS for audit upon request. You can claim the GST paid as input tax in your GST returns upon receipt of the said duly certified claim forms and the supporting documents from the Missions/Foreign Armed Forces.

4 For any clarification, please contact Mr Yong Kee Hin at Tel 3552091.

JASWANT SINGH
HEAD PETROLEUM
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE

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