

Our Ref: Customs PM.001.74.12
Circular No: 45/2000
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CUSTOMS AND EXCISE DEPARTMENT
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REPUBLIC OF SINGAPORE
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All Traders and Declaring Agents



WAIVER OF CUSTOMS SUPERVISION AND ESCORT ON DESTRUCTION OF GST-UNPAID GOODS

In our continuing effort to facilitate trade, we are pleased to announce that, with effect from 23 Oct 2000, Customs supervision/escort will not be required for destruction of non-dutiable goods with a total declared value of the consignment not exceeding S\$10,000.00 and that the importer is a taxable person registered with the Inland Revenue Authority of Singapore (IRAS).

2 For the destruction of controlled goods, you have to seek prior approval from the relevant Controlling Agency (CA). The CA concerned may impose conditions that you will have to comply with. Such conditions may include requiring the applicant to arrange for an escort from an authorised security firm and to submit the disposal certificate to the CA to account for the proper destruction of the goods. Upon receipt of CA's approval, CED will process the TradeNet declaration. As such, you should submit the declaration to CED only after you have obtained the relevant CA's approval for destruction.

3 You will be required to furnish a copy of the disposal certificate issued by the operator of the place of destruction within 4 working days of the clearance of the goods for destruction. This requirement will be spelt out as one of the conditions imposed in the approved Customs permit.

4 Please contact the Customs Call Centre on telephone number 355 2000 followed by (*) (0) if you need further information.

TAY CHIN LEONG
HEAD DOCUMENTATION
DOCUMENTATION BRANCH
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE
SINGAPORE

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