



SINGAPORE CUSTOMS
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Our Ref: PP.TPD.026.2005.03
Circular No: Customs 2/2009
Date: 3 Mar 2009



All Traders and Declaring Agents

TRADENET[®] DECLARATION FOR APPROVED IMPORT GST SUSPENSION SCHEME (“AISS”)

In his 2009 Budget Statement, the Minister for Finance has announced the introduction of an Approved Import GST Suspension Scheme, “AISS” for approved traders in the aerospace industry to import goods into Singapore with GST suspended. This new scheme is administered by the Inland Revenue Authority of Singapore (IRAS) and will take effect from 1 Apr 2009.

2 The import procedures for the AISS traders who are registered with IRAS to submit the TradeNet[®] declaration are as follows:

- a) The TradeNet[®] declaring agent must be authorised by the registered AISS trader through IRAS.
- b) A TradeNet[®] permit under the Message Type “IN-NON-PAYMENT” with Declaration Type “APS – Approved Premise/Scheme” should be declared for each direct import or subsequent release from the FTZ:
 - i. For direct import, the **Place of Receipt** code should be declared as “**AISS**”.
 - ii. For subsequent release from FTZ, a corresponding previous import permit number should be declared if available. For locally sourced goods (goods purchased locally) or localized goods (imported goods returned to ALPS and other FTZs), the **Place of Receipt** code should be declared as “**AISSLOC**”.
 - iii. For release from approved ZGS warehouse, the **Place of Receipt** code should be declared as “**AISS**”.

3 If you are a TradeNet[®] user, please update your TradeNet[®] Front-end solution to include the above new Location Codes and Names wef 1 Apr 2009. Please consult your Front-end solution provider if you need assistance in updating your system.

4 You may also wish to subscribe to the notification alert services for TradeNet[®] permits approved under your UEN from our TradeXchange[®] portal for permits submitted by your authorized declaring agents.



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5 For further clarification on the TradeNet[®] procedures, please send your enquiries to customs_documentation@customs.gov.sg. For more information and application procedures on the new scheme, please refer to the IRAS website at <http://www.iras.gov.sg/irasHome/page04.aspx?id=2298>.

KAREN LIM (MS)
HEAD PROCEDURES & PROCESSING
PROCEDURES & PROCESSING BRANCH
for DIRECTOR-GENERAL OF CUSTOMS
SINGAPORE CUSTOMS

UPDATE OF CIRCULAR BY SINGAPORE CUSTOMS

Circular No. 02/2009: TRADENET® DECLARATION FOR APPROVED IMPORT GST SUSPENSION SCHEME ("AISS") (dated 03 Mar 2009)			
Paragraph	Current Details	Updated Details	Date of Update
5	<p>For further clarification on the TradeNet® procedures, please send your enquiries to customs_documentation@customs.gov.sg. For more information and application procedures on the new scheme, please refer to the IRAS website at</p> <p>http://www.iras.gov.sg/irasHome/page04.aspx?id=2298.</p>	<p>For further clarification on the TradeNet® procedures, please send your enquiries to customs_documentation@customs.gov.sg. For more information and application procedures on the new scheme, please refer to the IRAS website at</p> <p>http://www.iras.gov.sg/irasHome/page04.aspx?id=11598</p>	5 Jan 2015