



**HAND-CARRIED EXPORTS SCHEME (HCES) FOR SRI LANKA TERRITORY**

2. Carrier to submit copies of the following documents **2 working days in advance** to Enagic Sg for export permit processing before collecting goods:

- . Passport
- . Travel Document (Boarding Pass/Confirmed Air-Ticket)

GST-registered local supplier (Enagic SG)

Carrier (at least 16 years old)

1. Enagic Sg sells goods to overseas customer & collect the following payments:  
 a) Documentation Fee (Export Permit) (S\$53.50)  
 b) Machines full price (inclusive of 7% GST)  
 \*Below are the machine models & their respective GST values:  
 - Leveluk K-8 (S\$437.50)  
 - Leveluk SD 501 (S\$345.80)  
 - Leveluk SD 501 Platinum (S\$378.00)  
 - Leveluk Super 501 (S\$492.80)  
 - Leveluk JR II (S\$191.10)  
 - Leveluk R (S\$175.00)  
 - Anespa DX (S\$245.00)  
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3.i) Carrier produces the following to Singapore Customs at Changi International Airport

- . Goods (machine)
- . Commercial Invoice
- . Export Permit
- . Passport
- . Travel Document (Boarding Pass/Confirmed Air-Ticket)

GST Hand-Carried Exports Inspection Counter

5. Enagic SG refunds GST on machine price to customer's bank account after the original endorsed export permits are returned to Enagic SG **within 60 days** from date of supply of machine  
**(SUBMISSION OF DOCUMENTS ARE MANDATORY. GST WILL NOT BE REFUNDED IF FAILURE TO SUBMIT)**  
 \* For example, customer must submit all original endorsed export permit dated Feb 2018 by end of Mar 2018 in order for Enagic Sg to process refund by 15 Apr 2018.

3. ii) Singapore Customs Officer **checks the goods against the documents & endorses on the export permit** if everything is in order

4. Carrier leaves Singapore with goods **within 12 hours** after export permit is endorsed

**Notes:**

- 1) All the above-stated information is correct and accurate as at the last updated date stated below. This workflow is subjected to quarterly review and improvement.
- 2) In the event of changes to Singapore laws, regulations and GST rates, the prevailing laws, regulations and rates will supercede.
- 3) When the carrier presents the export permit to SC, he is making a declaration that he is bringing the goods out of Singapore. It is an offence to make a false declaration.
- 4) As per IRAS guide on HCES and confirmed with IRAS officer (Vivienne) on 19 Jan 2018, original copy of endorsed export permit must be maintained in order to zero-rate the supply. Otherwise, 7% GST on the supply of goods will be accounted accordingly.
- 5) If original endorsed export permit is received after 60 days due to unforeseen circumstances that are beyond control, a written request needs to be submitted to IRAS for case-by-case assessment.
- 6) Enagic Singapore will only refund GST to customer after a minimum payment of S\$1,000 is met with all bank charges (including bank remittance and card charges) and exchange loss (if any) borne by customers.

**Reference:**

IRAS e-tax Guide - GST: Guide on Hand-Carried Exports Scheme available at the below link:  
[https://www.iras.gov.sg/IRASHome/uploadedFiles/IRASHome/e-Tax\\_Guides/etaxguide\\_GST\\_GST%20guide%20on%20hand%20carried%20exports%20scheme\\_20130930.pdf](https://www.iras.gov.sg/IRASHome/uploadedFiles/IRASHome/e-Tax_Guides/etaxguide_GST_GST%20guide%20on%20hand%20carried%20exports%20scheme_20130930.pdf)

Received and Accepted by:

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