

THE DUTY-FREE SHOPPING SYSTEM ACT  
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## SCHEDULE

## THE DUTY-FREE SHOPPING SYSTEM ACT

Acts  
46 of 1974,  
12 of 1985  
Sch.,  
28 of 2010.

[3rd December, 1974.]

*Preliminary*

1. This Act may be cited as the Duty-Free Shopping System Act. Short title.

2.—(1) In this Act—

Interpreta-  
tion.

“approved goods” means any class or description of goods specified in the Schedule as approve goods;

Schedule.

“Commissioner” means the Commissioner of Customs;

12/1985  
Sch.

“consumables” means—

28/2010  
S. 3(b).

(a) any spirits, wine or fermented, distilled or spirituous liquor;

(b) any cigars, cigarettes or tobacco; and

(c) any luxury chocolates,

specified in the Schedule as consumables;

“diplomats” means persons entitled to immunities or privileges under section 10 of the Diplomatic Immunities and Privileges Act;

“duty-free shopping system” means the system permitted by this Act for the sale of approved goods and consumables to arriving passengers, departing passengers or diplomats, free of customs duty, excise duty, general consumption tax and special consumption tax;

28/2010  
S. 3(c).

“licensed duty-free shop” means any premises, or area in any premises, in relation to which a licence issued under the provisions of section 5 is in force;

28/2010  
S. 2(b).

“Minister” means the Minister responsible for finance;

28/2010  
S. 3(c).

“passenger” includes a crew member.

(2) The Minister may, from time to time, by order amend the Schedule.

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shop  
operator’s  
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S. 2(b).

3.—(1) The Commissioner may, on application made in the prescribed manner and on payment of the prescribed fee, grant to any person who desires to operate on his own account a licensed duty-free shop a licence (hereinafter referred to as a “duty-free shop operator’s licence”) so to do.

12/1985  
Sch.

(2) Any licence granted under this section may be granted on such terms and subject to such conditions as may be prescribed or as the Commissioner may in any case stipulate.

(3) Any licence granted under this section shall, unless previously cancelled under this Act, continue in force from the date of issue until the next succeeding 31st day of March and may be renewed from year to year, so, however, that a licence issued or renewed during the month of March in any year shall, unless cancelled as aforesaid, continue in force until the 31st day of March of the next succeeding year.

Duty-free  
shop opera-  
tor’s agency  
permit.  
12/1985  
Sch.  
28/2010  
S. 2(b).

4.—(1) The Commissioner may, on application made in the prescribed manner and on payment of the prescribed fee issue to any person who (not being the holder of, or an applicant for, a duty-free shop operator’s licence) is for the time being accredited in writing by the holder of, or an applicant for, a duty-free shop operator’s licence as an agent for the purposes of the duty-free shopping system, a permit (hereinafter referred to as a “duty-free shop operator’s agency permit”) to operate a duty-free shop as agent for the duty-free shop operator by whom he is accredited.

(2) Every person accrediting an agent for the purposes of subsection (1) shall keep a register showing every person who is for the time being accredited for this purpose, and shall not grant any such accreditation without making the appropriate entry in this register; and if any person contravenes the requirements of this subsection he shall, in respect of each contravention, incur a penalty of one hundred thousand dollars.

28/2010  
S. 4(b).

(3) Any permit issued under this section may be issued subject to such terms and conditions as may be prescribed or as the Commissioner may in any case stipulate.

12/1985  
Sch.

(4) Any permit issued under this section shall unless previously cancelled under this Act, continue in force from the date of issue until the next succeeding 31st day of March, and may be renewed from year to year, so, however, that any permit issued or renewed during the month of March in any year shall, unless cancelled as aforesaid, continue in force until the 31st day of March of the next succeeding year.

5.—(1) The Commissioner may, on application made in the prescribed manner and on payment of the prescribed fee, grant to any person who is—

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(a) the holder of, or an applicant for, a duty-free shop operator's licence; or

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S. 2(b).

(b) the holder of, or an applicant for, a duty-free shop operator's agency permit,

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S. 2(b).

a licence (hereinafter referred to as a "duty-free shop licence") in relation to any premises specified in the application, authorizing the use of such premises or any area in such premises as a licensed duty-free shop where approved goods or consumables may be sold under the duty-free shopping system.

28/2010  
S. 2(b).