

# **Economic Expansion Incentives (Relief from Income Tax) Regulations**

## **Table of Contents**

**1 Citation**

**2 Definitions**

**3 Application for export enterprise certificate**

**4 Physical requirements in export warehouse**

**5 Customs control**

**6 Sealing, etc., of cases containing export product**

**7 Tampering with lock, seal or mark**

**8 Declaration for removal from warehouse of export product**

**9 Particulars of declaration**

**10 Export of product on conditions**

**11 Proof of landing**

**12 Time restriction on removal of export product**

**13 Approved customs checkpoints**

**14 Packing hours**

**15 Variation of packing hours**

**16 Overtime fee**

**17 Storage for ease of identification**

**18 Identification card or label for export products**

- 19 Identification marks**
- 20 Examination of export product**
- 21 Operations relating to export product at expense of exporter**
- 22 Samples**
- 23 Removed product not to be returned to warehouse**
- 24 Locks and seals for warehouse**
- 25 Appeal against decision of Comptroller, Trade Development Board or Director-General of Customs**
- 26 Fees**
- 27 Export product as evidence**
- 28 Product liable to seizure**
- 29 Orders for forfeiture or release**
- 30 Disposal of export product**
- 31 Forfeiture if no prosecution**
- 32 Protection of informers**
- 33 No right to costs, damages, etc.**
- 34 Compounding of offences**
- 35 Saving**
- 36 Presumption of authority**

## **Legislative History**

ECONOMIC EXPANSION INCENTIVES (RELIEF FROM INCOME TAX) ACT  
(CHAPTER 86, SECTION 108)

ECONOMIC EXPANSION INCENTIVES (RELIEF FROM INCOME TAX)  
REGULATIONS

Rg 1

REVISED EDITION 1990

(25th March 1992)

[15th December 1968]

**Citation**

1. These Regulations may be cited as the Economic Expansion Incentives (Relief from Income Tax) Regulations.

**Definitions**

2.—(1) In these Regulations —

“Comptroller” means the Comptroller of Income Tax appointed under the Income Tax Act [Cap. 134];

“Director-General of Customs” means the Director-General of Customs appointed under the Customs Act (Cap. 70);

*[S 151/2003 wef 01/04/2003]*

“export enterprise certificate” means a certificate issued by the Minister under section 30 of the Act;

“export warehouse” means any premises where an export product or export produce is manufactured or stored.

(2) The Deputy Directors-General of Customs and all Assistant Directors-General of Customs shall, subject to the general direction and supervision of the Director-General of Customs, have and exercise all the powers conferred on the Director-General of Customs by these Regulations or delegated to the Director-General of Customs under the Act.

*[S 151/2003 wef 01/04/2003]*

**Application for export enterprise certificate**

3. Every application for the issue of an export enterprise certificate shall be made in writing in the prescribed form to the Economic Development Board, 250 North Bridge Road, #24-00 Raffles City Tower, Singapore 0617.

### **Physical requirements in export warehouse**

4. As and when required by the Director-General of Customs provision shall be made at an export warehouse for —

- (a) separate storage space for finished export product or export produce ready for export;
- (b) a separate office for the officers of customs; and
- (c) such other requirements as are considered necessary by a senior officer of customs.

### **Customs control**

5. If the Director-General of Customs thinks it necessary, an export enterprise, desirous of packing export product or export produce at its export warehouse for export, shall —

- (a) give a senior officer of customs at least 24 hours' notice in writing of its intention to pack the export product or export produce;
- (b) submit the export product or export produce to the senior officer of customs for him to examine, weigh and take samples thereof;
- (c) in the presence of the senior officer of customs and under his supervision, pack the export product or export produce in cases or other containers;
- (d) permit the senior officer of customs to lock up, seal, mark or otherwise secure the export product or export produce; and
- (e) provide proper scales and weights, if so required to enable the senior officer of customs to check the weights of the export product or export produce and furnish such proof as that officer may, from time to time, require of the accuracy of the scales.

### **Sealing, etc., of cases containing export product**

6. If the Director-General of Customs so requires, no case containing export product or export produce shall be removed from the export warehouse until the export product or export produce has been locked up, sealed, marked, or otherwise secured, by a senior officer of customs and every such case shall be exported from Singapore with the locks, seals, marks and other safeguards intact.

### **Tampering with lock, seal or mark**

7. No lock, seal or mark placed by a senior officer of customs on cases containing an export product or export produce shall be opened, broken or altered without his consent.

### **Declaration for removal from warehouse of export product**

8. If the Director-General of Customs so requires, an export enterprise, desirous of removing any export product or export produce from its export warehouse for export, shall submit to the senior officer of customs at the export warehouse a declaration, in such form as the Minister may approve, of the export product or export produce to be removed. The senior officer of customs shall, thereupon, issue an order authorising the removal of the export product or export produce, as the case may be:

Provided that, in issuing the order, the senior officer of customs may impose such conditions as he may consider necessary for the proper export of such export product or export produce.

### **Particulars of declaration**

9.—(1) The declaration referred to in regulation 8 shall give a full and true account of the particulars for which provision is made in the approved form.

(2) Every such declaration shall be in duplicate or in such other number of copies as the Comptroller and the Trade Development Board may direct.

### **Export of product on conditions**

10. The Director-General of Customs may, at his discretion, refuse to allow any export product of an export enterprise or export produce of an export enterprise to be exported by vessels below 76 net registered tonnes or may impose such conditions as he thinks necessary on the export of such export product or export produce.

### **Proof of landing**

11. The Director-General of Customs, the Comptroller or the Trade Development Board may require the export enterprise to produce such proof as to him seems proper that the consignment of an export product or export produce has been landed at the place of destination. In default of such proof, no tax relief shall be allowed.

### **Time restriction on removal of export product**

12. Except with the permission of the Director-General of Customs, no export product or export produce shall be removed from an export warehouse for export earlier than 6 a.m. or later than 6 p.m. on any working day.

### **Approved customs checkpoints**

13. No export product or export produce shall be exported otherwise than through approved customs check points.