



REPUBLIC OF SINGAPORE
GOVERNMENT GAZETTE
ACTS SUPPLEMENT
Published by Authority

NO. 5]

FRIDAY, FEBRUARY 15

[2019

First published in the *Government Gazette*, Electronic Edition, on 15 February 2019 at 5 pm.

The following Act was passed by Parliament on 9 July 2018 and assented to by the President on 2 August 2018:—

REPUBLIC OF SINGAPORE

No. 29 of 2018.

I assent.

HALIMAH YACOB,
President.
2 August 2018.

(LS)

An Act to amend the Customs Act (Chapter 70 of the 2004 Revised Edition) and to make a related amendment to the Road Traffic Act (Chapter 276 of the 2004 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1.—(1) This Act is the Customs (Amendment) Act 2018 and, except for section 19(1), (2) and (3), comes into operation on a date that the Minister appoints by notification in the *Gazette*.

(2) Section 19(1), (2) and (3) is deemed to have come into operation on 20 February 2017.

Amendment of section 2

2. Section 2 of the Customs Act is amended by deleting the word “petroleum” in paragraph (a) and substituting the words “motor fuel”.

Amendment of section 3

3. Section 3(1) of the Customs Act is amended —

(a) by deleting the definition of “beer”;

(b) by deleting the definition of “motor fuel” and substituting the following definition:

““motor fuel” means any fuel used in the propulsion of any conveyance;” and

(c) by deleting the words “or by any other written law for the time being in force in Singapore” in the definition of “prohibited goods”.

Amendment of section 5

4. Section 5(1) of the Customs Act is amended by deleting the words “, with the approval of the Minister,”.

Amendment of section 13

5. Section 13 of the Customs Act is amended —

(a) by inserting, immediately after subsection (2), the following subsection:

“(2A) An exemption under subsection (2)(a) need not be published in the *Gazette*.”; and

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- (b) by inserting, immediately after the words “such conditions” in subsection (3), the words “(including, for an exemption, conditions subsequent)”.

Amendment of section 14

6. Section 14 of the Customs Act is amended by deleting subsection (1) and substituting the following subsections:

“(1) If —

- (a) customs duty or excise duty is not paid on any goods by reason of an exemption granted under section 13; and
- (b) any condition to which the exemption is subject is contravened,

then the goods, upon the contravention, become liable to customs duty or excise duty in accordance with the rate and valuation (if any) specified in the exemption.

(1A) For the purpose of subsection (1), the rate and valuation (if any) specified in the exemption must be those —

- (a) that would have applied if not for the exemption; or
- (b) in force on the date on which the condition of the exemption is contravened.”.

Amendment of section 17

7. Section 17 of the Customs Act is amended —

- (a) by deleting the words “annual or half-yearly rate” in subsection (2)(b) and substituting the words “tax period”;
- (b) by deleting subsection (3);
- (c) by deleting subsection (5) and substituting the following subsections:

“(5) Subject to subsection (5A), a person who for any period keeps a motor vehicle in respect of which the special tax has at any time become chargeable is, whether or not the motor vehicle is still a

mechanically-propelled vehicle during the period, liable to pay the special tax on the motor vehicle for that period.

(5A) The period mentioned in subsection (5) for which the person is liable to pay the special tax, does not include any period notified by the person to the Registrar under the Road Traffic Act (Cap. 276) as a period when the motor vehicle will not be used or kept on a public road (called in this section the notified period).

(5B) However, the person is not exempt from liability to pay the special tax by virtue of subsection (5A) if, at any time during the notified period, the motor vehicle is used or kept on a public road —

(a) by the person; or

(b) with the consent of the person,

and there is no vehicle licence in force for the motor vehicle at that time.”;

(d) by deleting paragraph (b) of subsection (6) and substituting the following paragraph:

“(b) at any time during the notified period.”;
and

(e) by inserting, immediately after subsection (8), the following subsection:

“(9) In this section, “tax period” means the annual or half-yearly period by reference to which the special tax is chargeable under this section.”.

New sections 17A and 17B

8. The Customs Act is amended by inserting, immediately after section 17, the following sections:

“Exemption from, and other changes in liability to, special tax

17A.—(1) The Minister may —

- (a) prescribe an exemption from section 17 (including from the special tax chargeable under section 17 or any part of the special tax), for any motor vehicle according to class, category, description or use; or
- (b) exempt, in any particular case, any motor vehicle from section 17 (including from the special tax or part of the special tax).

(2) The Minister may prescribe such conditions (including conditions subsequent) that the Minister thinks fit on an exemption under subsection (1), and the special tax becomes payable if any such condition is contravened.

(3) An exemption under subsection (1)(b) need not be published in the *Gazette*.

(4) Where the Minister prescribes under section 17(2) a new rate of special tax (called in this section the new rate) in place of an existing rate (called in this section the old rate), the Minister may further prescribe under section 17(2) that the new rate —

- (a) only applies to tax periods that commence after the time the regulations prescribing the new rate come into operation (called in this section the commencement time); or
- (b) applies not only for the tax periods mentioned in paragraph (a), but also to any current tax period.

(5) Where, in accordance with subsection (4)(b), the new rate applies to a current tax period in respect of a motor vehicle, then —

- (a) if the old rate is higher than the new rate, the special tax for that current tax period is reduced by the amount in subsection (6); and