

**Customs (Amendment) Act 1997**  
**(No. 11 of 1997)**

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The following Act was passed by Parliament on 7th October 1997 and assented to by the President on 15th October 1997:—

**CUSTOMS (AMENDMENT) ACT 1997**

(No. 11 of 1997)

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I assent.

ONG TENG CHEONG  
*President*  
15th October 1997.

**Date of Commencement: 17th October 1997**

An Act to amend the Customs Act (Chapter 70 of the 1995 Revised Edition) and to make consequential amendments to the Free Trade Zones Act (Chapter 114 of the 1985 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. This Act may be cited as the Customs (Amendment) Act 1997 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

**Amendment of section 22**

2. Section 22 of the Customs Act is amended —

- (a) by inserting, immediately after the words “purposes of” in the first line of subsection (1), the words “levying excise duty under”;
- (b) by deleting the word “duty” in the third and in the sixth lines of subsection (7) and substituting in each case the words “excise duty”; and
- (c) by deleting the word “customs” in subsection (8)(c) and substituting the word “excise”.

**New sections 22A and 22B**

3. The Customs Act is amended by inserting, immediately after section 22, the following sections:

**“Value of imported goods other than motor spirit for import duty**

**22A.—**(1) For the purposes of levying import duty under this Act, the value of any imported goods other than motor spirit shall be determined according to the