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Customs (Amendment) Bill

Bill No. 26/2018.

Read the first time on 17 May 2018.

A BILL

i n t i t u l e d

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*.

5 (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:

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

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“(2A) An exemption under subsection (2)(a) need not be published in the *Gazette*.”; and

- (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