

# **Customs (Amendment) Bill**

## **Table of Contents**

**Bill No: 48/2007**

***Read the first time: 12th November 2007***

**Long Title**

**Enacting Formula**

**1 Short title and commencement**

**2 Amendment of section 3**

**3 Amendment of section 13**

**4 Amendment of section 17**

**5 Repeal and re-enactment of section 29**

**6 Amendment of section 34**

**7 Repeal of section 50**

**8 Amendment of section 63**

**9 Amendment of section 66**

**10 New Part XI**

**11 Amendment of section 118**

**12 Repeal and re-enactment of section 128 and new sections 128A to 128L**

### **13 Repeal of section 130**

### **14 New Schedule**

### **15 Miscellaneous amendments**

### **16 Consequential amendment to Goods and Services Tax Act**

## **Explanatory Statement**

## **Expenditure of Public Money**

## **Customs (Amendment) Bill**

### **Bill No. 48/2007**

*Read the first time on 12th November 2007.*

An Act to amend the Customs Act (Chapter 70 of the 2004 Revised Edition) and to make a consequential amendment to the Goods and Services Tax Act (Chapter 117A of the 2005 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 2007 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

### **Amendment of section 3**

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

- (a) by inserting, immediately after the words “section 66(1)” in the definition of “bottling warehouse”, the words “or 83(4)”; and
- (b) by deleting the words “the Health Sciences Authority” in the definition of

“deleterious substance” and substituting the words “such laboratory as the Director-General may specify”;

- (c) by deleting the definition of “Health Sciences Authority”;
- (d) by deleting the definition of “licensed factory warehouse”; and
- (e) by inserting, immediately after the words “section 51(1)” in the definition of “licensed warehouse”, the words “or 83(4)”.

### **Amendment of section 13**

3. Section 13 of the Customs Act is amended by deleting subsections (1) and (2) and substituting the following subsections:

“(1) The Minister may, by order published in the *Gazette*, exempt any class of goods or persons from —

- (a) any provision of this Act; or
- (b) the payment of the whole or any part of any customs duties, excise duties, taxes, fees or other charges which may be payable.

(2) The Minister may, in any particular case —

- (a) exempt any person from —
  - (i) any provision of this Act; or
  - (ii) the payment of the whole or any part of any customs duties, excise duties, taxes, fees or other charges which may be payable by that person; or
- (b) direct the remission or refund of the whole or any part of any customs duties, excise duties, taxes, fees or other charges which may be payable or which may have been paid by any person.”.

### **Amendment of section 17**

4. Section 17 of the Customs Act is amended by inserting, immediately after subsection (2), the following subsection:

“(2A) All amounts collected before the date of commencement of the Customs (Amendment) Act 2007 as, or purportedly as, the special tax chargeable under subsection (1) shall be deemed to be and always to have been validly collected, and no legal proceedings shall lie or be instituted or maintained in any court of law for or on account of or in respect of any such collection.”.

## Repeal and re-enactment of section 29

5. Section 29 of the Customs Act is repealed and the following section substituted therefor:

### “Customs rulings

29.—(1) The Director-General may, on an application made in accordance with the Schedule, make a ruling on any of the matters specified in the Schedule in accordance with the Schedule.

(2) The Schedule shall apply to and in connection with an application under subsection (1) and any ruling made by the Director-General under that subsection.

(3) The Minister may, by order published in the *Gazette*, amend, add to or revoke the whole or any part of the Schedule.”.

## Amendment of section 34

6. Section 34(2) of the Customs Act is amended —

(a) by deleting paragraph (c) and substituting the following paragraph:

“(c) of intoxicating liquors or tobacco of such type and quantity as —

(i) the Minister may by order prescribe; or

(ii) the Director-General may, subject to any general or special directions of the Minister, determine,

and which is in the possession or in the baggage of any person arriving in Singapore;”;

(b) by deleting the word “and” at the end of paragraph (d); and

(c) by deleting the full-stop at the end of paragraph (e) and substituting the word “; and”, and by inserting immediately thereafter the following paragraph:

“(f) of such dutiable goods as the Director-General may, subject to any general or special directions of the Minister, determine.”.

## Repeal of section 50

7. Section 50 of the Customs Act is repealed.

### **Amendment of section 63**

**8.** Section 63 of the Customs Act is amended —

- (a) by inserting, immediately after the word “place” in subsection (1), the words “or places”;
- (b) by deleting subsection (2) and substituting the following subsection:

“(2) Such licence shall, on payment of such fee as may be prescribed, be granted at the discretion of the Director-General for such period as may be prescribed and subject to —

  - (a) such conditions as may be prescribed; and
  - (b) such further conditions as the Director-General may direct to be endorsed on the licence in any particular case.”; and
- (c) by deleting the word “Minister” in subsection (3) and substituting the word “Director-General”.

### **Amendment of section 66**

**9.** Section 66 of the Customs Act is amended —

- (a) by inserting, immediately after the word “warehouse” in subsection (1), the words “or warehouses”; and
- (b) by inserting, immediately after subsection (2), the following subsection:

“(2A) A licence to bottle any intoxicating liquors imported or manufactured in Singapore, or to blend, compound or vary any such intoxicating liquors at a bottling warehouse specified therein shall be deemed to be a licence for warehousing such dutiable goods at the bottling warehouse as provided for in section 51(1).”.

### **New Part XI**

**10.** The Customs Act is amended by inserting, immediately after section 82, the following Part:

#### **“PART XI**

#### **COMPOSITE LICENCE**

#### **Grant of composite licence**