Customs (Amendment) Bill

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Bill No: 6/2003

Read the first time: 10th March 2003

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Explanatory Statement

Expenditure of Public Money

Customs (Amendment) Bill

Bill No. 6/2003

Read the first time on 10th March 2003.

An Act to amend the Customs Act (Chapter 70 of the 2001 Revised Edition) and to make consequential amendments to certain other written laws.

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 2003 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 deleting the definition of "Director-General" and substituting the following definition:
 - ""Director-General" means the Director-General of Customs appointed under section 4(1);";
 - (b) by deleting the word "Minister" in the definition of "Government warehouse" and substituting the word "Director-General";
 - (c) by deleting the words "toddy, bottled toddy or" in paragraph (b) of the definition of "intoxicating liquor";
 - (d) by deleting paragraph (c) of the definition of "manufacture" and substituting the following paragraph:
 - "(c) in the case of any other goods or substitutes thereof, includes any process of production, assembly, purification, blending or conversion of materials, substances or components of such goods or substitutes into a finished product;";
 - (e) by deleting the definition of "officer of customs" and substituting the following definition:
 - " "officer of customs" means
 - (a) the Director-General;

- (b) any Deputy Director-General of Customs or Assistant Director-General of Customs appointed under section 4(2);
- (c) any senior officer of customs appointed under section 4(4);
- (d) any officer of customs appointed under section 4(6); and
- (e) any police officer;"; and
- (f) by deleting the definition of "senior officer of customs" and substituting the following definition:

" "senior officer of customs" means —

- (a) the Director-General;
- (b) any Deputy Director-General of Customs or Assistant Director-General of Customs appointed under section 4(2);
- (c) any senior officer of customs appointed under section 4(4);
- (d) any officer of customs conferred with the powers of a senior officer of customs under section 4(7); and
- (e) any police officer having the powers of a senior officer of customs by virtue of section 7(a);".

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Repeal of sections 4 and 5 and re-enactment of section 4

3. Sections 4 and 5 of the Customs Act are repealed and the following section substituted therefor:

"Appointment of Director-General and other officers

- **4.**—(1) The Minister may appoint an officer to be styled the Director-General of Customs who shall have the superintendence of all matters relating to this Act, subject to the direction and control of the Minister.
- (2) The Minister may appoint such number of Deputy Directors-General of Customs and Assistant Directors-General of Customs as he may think fit.

- (3) Subject to the general direction and supervision of the Director-General of Customs, the Deputy Directors-General of Customs and Assistant Directors-General of Customs shall have and may exercise all the powers conferred on the Director-General by this Act.
- (4) The Minister may appoint such number of other senior officers of customs as he may think fit for the purpose of carrying out the provisions of this Act.
- (5) The Director-General may, with the approval of the Minister, confer on any senior officer of customs appointed under subsection (4) all or any of the powers conferred on the Director-General by this Act, subject to such conditions or restrictions as the Director-General may think fit.
- (6) The Director-General may appoint such number of other officers of customs as he may think fit for the purpose of carrying out the provisions of this Act.
- (7) The Director-General may confer on any officer of customs appointed under subsection (6) all or any of the powers of a senior officer of customs.".

Amendment of section 10

4. Section 10(3) of the Customs Act is amended by deleting the word "Minister" and substituting the word "Director-General".

Repeal and re-enactment of section 11

5. Section 11 of the Customs Act is repealed and the following section substituted therefor:

"Power of Director-General to waive duty, etc.

11. The Director-General may waive the payment, or recovery of payment, of the whole or any part of any customs duties, excise duties, taxes, fees or other charges, except that the amount which may be waived shall not exceed \$20 or such other amount as the Minister may by order prescribe.".

Amendment of section 13

- **6.** Section 13 of the Customs Act is amended
 - (a) by deleting paragraph (b) of subsection (2) and substituting the following paragraph:
 - "(b) direct the remission or refund of the whole or any part of the customs duties, excise duties, taxes, fees

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