

# **Customs (Amendment) Bill**

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**Bill No: 28/1971**

*Read the first time: 2nd December 1971*

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## **Customs (Amendment) Bill**

**Bill No. 28/1971**

*Read the first time on 2nd December 1971.*

An Act to amend the Customs Act (Chapter 133 of the 1970 Revised Edition).

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

**Short title**

1. This Act may be cited as the Customs (Amendment) Act, 1971.

## **New section 17A**

2. The Customs Act is hereby amended by inserting immediately after section 17 thereof the following new section: —

### **“Recovery of special tax in arrears**

**17A.**—(1) Any sum payable in respect of the special tax levied under section 17 of this Act which remains due and unpaid on the day when it should have been paid in advance shall be deemed to be in arrears for the purposes of this section and may be recovered in the manner hereinafter provided.

(2) For the recovery of arrears of the special tax, the Registrar may seize and sell any vehicle in respect of which the special tax is in arrears and shall apply the proceeds of the sale in satisfaction of the arrears and all licence fees and other taxes due and owing in respect of such vehicle under any other written law and shall refund the balance thereof (if any) to the owner of the seized vehicle.

(3) Where the seized vehicle is a public service vehicle the Registrar may, pending the sale of such vehicle, use or permit any other person to use the vehicle for the purpose of maintaining or providing an essential public transport service upon such terms and conditions as the Registrar may determine until such time as the vehicle can be sold.

(4) A vehicle seized under the provisions of this section shall be returned to the owner thereof if the special tax and all licence fees and other taxes due and owing in respect of such vehicle has been paid at any time prior to the sale of such vehicle.

(5) Whenever any vehicle is seized under the provisions of this section, the Registrar shall forthwith give notice in writing of such seizure and the ground thereof to the owner of such vehicle, either by delivering such notice to him personally or by post at his place of abode.

(6) The purchaser of a vehicle sold by the Registrar under the provisions of this section shall be deemed to have acquired a good title to the vehicle free from all encumbrances created over it.

(7) No proceedings shall be brought by any person for the return of the seized vehicle or for any damages or for any other relief arising out of the seizure and use of such vehicle:

Provided that nothing in this subsection shall preclude any person from bringing any proceeding in respect of any damage to property or any injury to or