

Customs (Amendment) Bill

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Bill No: 38/1968

Read the first time: 3rd December 1968

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Expenditure of Public Money

Customs (Amendment) Bill

Bill No. 38/1968

Read the first time on 3rd December 1968.

An Act to amend the Customs Ordinance, 1960 (No. 44 of 1960).

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, 1968.

Amendment of section 3

2. Section 3 of the Customs Ordinance, 1960 (hereinafter in this Act referred to as “the Ordinance”) is hereby amended by deleting the definition of “customs duty” appearing therein and substituting therefor the following definition: —

““customs duty” means any import or excise duty imposed by or under this Ordinance;”.

Amendment of section 11

3. Section 11 of the Ordinance is hereby amended —

- (a) by deleting the full-stop appearing at the end of subsection (1) thereof and substituting therefor a colon; and
- (b) by adding thereto the following proviso: —

“Provided that where the customs duty payable does not exceed five dollars in any one case the Comptroller may in his discretion waive the payment of such duty.”.

New section 14A

4. The Ordinance is hereby amended by inserting immediately after section 14 thereof the following section: —

“Relief from duty on Singaporemade goods reimported

14A. Goods manufactured, assembled or produced in Singapore which are not subject to excise duties and which have been exported may be imported or brought back into Singapore without payment of import duty if it is shown to the satisfaction of the Comptroller —

- (a) that such goods were manufactured, assembled or produced in Singapore; and
- (b) that such goods have not undergone any processing or manipulation outside Singapore since their exportation.”.

Amendment of section 15

5. Subsection (1) of section 15 of the Ordinance is hereby amended —

- (a) by deleting the words “which have been imported” appearing in the first line thereof; and
- (b) by deleting the expression “after their arrival within Singapore, and” appearing in the fourth line thereof.

Amendment of section 16

6. Subsection (2) of section 16 of the Ordinance is hereby deleted and the following substituted therefor: —

“(2) Such special tax shall be levied in accordance with such scales as may from time to time be prescribed by the Minister by order published in the *Gazette*.”.

Repeal and re-enactment of section 18

7. Section 18 of the Ordinance is hereby repealed and the following substituted therefor: —

“Payment of duty, etc., short levied or erroneously refunded

18. Whenever any customs duty, tax, fee or other charge under this Ordinance has been short levied or erroneously refunded for any reason or owing to any cause, the person who should have paid the amount short levied or to whom the refund has erroneously been made shall pay the deficiency or repay the amount erroneously refunded to him on demand being made within one year from the date of the short levy or refund, and without prejudice to any other remedy for the recovery of the amount due, any dutiable goods belonging to such person which may be in customs control may be detained until the deficiency be paid or the refund be repaid, as the case may be:

Provided that where the short levy or erroneous refund does not exceed five dollars in any one case, the Comptroller may waive the recovery of such short levy or erroneous refund.”.

Amendment of section 20

8. Subsection (8) of section 20 of the Ordinance is hereby amended by deleting the word “Malayan” appearing in the second line of paragraph (c) thereof and substituting therefor the word “Singapore”.

Repeal and re-enactment of section 24

9. Section 24 of the Ordinance is hereby repealed and the following substituted therefor: —

“Import of trade samples

24.—(1) Where dutiable goods are declared at the time of their importation to be *bona fide* trade samples the Comptroller may allow such goods to be imported without payment of customs duty subject to such conditions as he deems fit to impose.

- (2) For the purpose of this section “trade samples” means articles which —
- (a) are imported solely for the purpose of being shown or demonstrated in Singapore for the soliciting of orders for goods to be supplied from abroad; and
 - (b) are not sold or put to normal use except for purposes of demonstration or used in any way for hire or reward while in Singapore.”.

Amendment of section 25

10. Subsection (2) of section 25 of the Ordinance is hereby amended by deleting the words “from the States of Malaya” appearing in the second and third lines thereof.

Amendment of section 28

11. Section 28 of the Ordinance is hereby amended —

- (a) by deleting the words “such goods have been entered on the vessel’s manifest and a full and correct statement” appearing in the fourth and fifth lines of the first proviso thereto and substituting therefor the words “a full and correct inward manifest”; and
- (b) by deleting the second proviso thereto and substituting therefor the following: —

“Provided further that no permit shall be required for the removal of —

- (a) dutiable goods (other than intoxicating liquors or tobacco) the duty of which does not exceed one hundred dollars in the possession or in the baggage of any person arriving in Singapore;
- (b) an amount not exceeding two gallons of intoxicating liquors and five pounds of tobacco in the possession or in the baggage of any person arriving in Singapore;
- (c) petroleum carried in the supply tank or in a spare container of not more than two gallons capacity of a motor vehicle or in the supply tanks of aircraft for use in the propulsion thereof; and
- (d) dutiable goods imported by post.”.