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## **No. S 1068**

### **CUSTOMS ACT (CHAPTER 70)**

#### **CUSTOMS (DUTIES — EXEMPTION) (AMENDMENT) ORDER 2021**

In exercise of the powers conferred by section 13(1) of the Customs Act, the Minister for Finance makes the following Order:

#### **Citation and commencement**

1. This Order is the Customs (Duties — Exemption) (Amendment) Order 2021 and comes into operation on 3 January 2022.

#### **Amendment of paragraph 2**

2. Paragraph 2 of the Customs (Duties — Exemption) Order 2021 (G.N. No. S 667/2021) is amended —

(a) by inserting, immediately after the definition of “applicable date”, the following definitions:

““applicable HCSA licence” means a licence granted or renewed under the Healthcare Services Act 2020 authorising a person to operate an emergency ambulance service or a medical transport service;

“applicable HCSA licensee” means a person who holds an applicable HCSA licence;”;

(b) by inserting, immediately after the definition of “dependant”, the following definitions:

““emergency ambulance”, “emergency ambulance service”, “medical transport” and “medical transport service” have the meanings given by

the First Schedule to the Healthcare Services Act 2020;”;

- (c) by deleting paragraph (a) of the definition of “medical transport vehicle” and substituting the following paragraph:

“(a) an emergency ambulance or a medical transport registered under the Road Traffic Act 1961; or”; and

- (d) by inserting, immediately after the definition of “road”, the following definition:

““specified date”, in relation to any specified goods, means —

(a) the date on which the specified goods are imported; or

(b) the date on which the specified goods are removed from customs control, if later than the date mentioned in paragraph (a);”.

### **Amendment of Schedule**

**3.—**(1) Part 1 of the Schedule to the Customs (Duties — Exemption) Order 2021 is amended —

- (a) by deleting items 1 and 2 and substituting the following items:

“1. The President	All goods for the personal or official use of the President	Written authorisation by the Aide-de-Camp to the President, specifying that the goods are for the personal or official use (as the case may be) of the President, must be produced on request of the proper officer of customs.	Customs duty or excise duty (as the case may be) payable on the specified date on the goods.
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2. Any of the following organisations or individuals:	All goods for the official use of the organisation or the personal use of the individual, as the case may be	Written authorisation by —	Customs duty or excise duty (as the case may be), to the extent to which reciprocal treatment is accorded by the government of the country which the organisation or individual represents to representatives of the Government and its staff serving in that country.”;
(a) an Embassy, a High Commission, a Consulate or an accredited Trade Mission in Singapore;		(a) the Permanent Secretary, Ministry of Foreign Affairs or a public officer authorised by the Permanent Secretary;	
(b) any person who has been accorded diplomatic and consular privileges and immunities by the Government		(b) where the goods are for the official use of the organisation — the individual responsible for the management of the organisation in Singapore; or	
		(c) where the goods are for the personal use of the individual — that individual, specifying that the goods are for the official use of the organisation or the personal use of the individual (as the case may be), must be produced on request of the proper officer of customs.	

(b) by deleting the words “imported for” in the third column of item 3 and substituting the words “for the official use of”;

(c) by deleting the words “from customs control” in the third column of item 3;

(d) by deleting the words “customs control” in the fourth column of item 3 and substituting the words “the retail service station in Singapore”;

(e) by deleting item 4 and substituting the following item:

“4. Any individual (called in this item the relevant individual) who —	(1) All goods for the official use of the relevant organisation	Written authorisation by the relevant individual or the individual responsible for the management of the relevant organisation in Singapore (as the case may be), specifying that the goods are for the official use of the relevant organisation, must be produced on request of the proper officer of customs.	Customs duty or excise duty (as the case may be) payable on the specified date on the goods.
(a) is not a citizen or permanent resident of Singapore;			
(b) has been approved by the Permanent Secretary, Ministry of Finance for the purpose of this exemption; and	(2) One motor vehicle for the private use of the relevant individual	Written authorisation by the relevant individual, specifying that the motor vehicle is for the private use of the relevant individual, must be produced on request of the proper officer of customs.	Excise duty payable on the specified date on the motor vehicle.

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(c) is working in Singapore for the United Nations, the Colombo Plan, a foreign quasi-government organisation or a private foundation approved by the Permanent Secretary, Ministry of Finance for the purpose of this exemption (called in this item the relevant organisation)	(3) One motor vehicle for the official use of the relevant organisation	Written authorisation by the individual responsible for the management of the relevant organisation in Singapore, specifying that the motor vehicle is for the official use of the relevant organisation, must be produced on request of the proper officer of customs.	Excise duty payable on the specified date on the motor vehicle.”;
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- (f) by deleting the words “imported or removed from customs control (as the case may be)” in the third column of items 5, 7, 9, 11 and 42;
- (g) by deleting the words “date on which the military stores are imported or removed from customs control, as the case may be” in the fourth column of item 5 and substituting the words “specified date on the military stores”;
- (h) by deleting the words “imported or removed from customs control (as the case may be) for the person to be supplied” wherever they appear in the third column of item 6 and substituting in each case the words “for the person for supply”;
- (i) by deleting the words “date on which the tobacco is imported or removed from customs control, as the case may be” in the fourth column of item 6 and substituting the words “specified date on the tobacco”;
- (j) by deleting the words “date on which the beer is imported or removed from customs control, as the case may be” in the fourth column of item 6 and substituting the words “specified date on the beer”;
- (k) by deleting the words “date on which the intoxicating liquor or tobacco (as the case may be) is imported or removed from customs control” in the fourth column of

item 7 and substituting the words “specified date on the intoxicating liquor or tobacco”;

(l) by deleting the words “date on which the motor vehicle is imported or removed from customs control, as the case may be” in the fourth column of item 9 and substituting the words “specified date on the motor vehicle”;

(m) by deleting item 10 and substituting the following item:

“10. An authorised service organisation	(1) All goods for the personal use of an ANZUK Force individual or a dependant of an ANZUK Force individual, except —	(a) written authorisation by a responsible officer of the authorised service organisation, specifying that the goods are for the personal use of the ANZUK Force individual or dependant of the ANZUK Force individual (as the case may be), must be produced on request of the proper officer of customs; and	Customs duty or excise duty (as the case may be) payable on the specified date on the goods.
	(a) tobacco;		
	(b) intoxicating liquor excluding beer; and	(b) every bottle or other container of beer must be marked in the manner required by the Director-General.	
	(c) petroleum, biodiesel blends and CNG		
	(2) Any petroleum, biodiesel blends or CNG imported or removed from customs control for use solely in the official vehicles of the authorised service organisation	(a) written authorisation by a responsible officer of the authorised service organisation, specifying that the petroleum, biodiesel blends or CNG (as the case may be) is for use solely in the official vehicles of the authorised service organisation, must be produced on request of the proper officer of customs; and	Excise duty payable on the specified date on the petroleum, biodiesel blends or CNG, as the case may be.”;
		(b) a colouring substance as the Director-General may require must be added to the petroleum or biodiesel blends.	

(n) by deleting the words “date on which the military stores are imported or removed from customs control, as the case may be” in the fourth column of item 11 and substituting the words “specified date on the military stores”;