

Customs (Valuation) (Amendment) Regulations 2005

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No. S 186

CUSTOMS ACT (CHAPTER 70)

CUSTOMS (VALUATION) (AMENDMENT) REGULATIONS 2005

In exercise of the powers conferred by sections 22A and 143(1) of the Customs Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Customs (Valuation) (Amendment) Regulations 2005 and shall come into operation on 1st April 2005.

Amendment of regulation 3

2. Regulation 3 of the Customs (Valuation) Regulations (Rg 8) is amended by deleting paragraph (4) and substituting the following paragraph:

“(4) Where —

(a) the proper officer of customs —

(i) has reason to doubt the truth or accuracy of the customs value determined under this regulation;

(ii) has requested for further explanation or evidence from the