

Customs (Amendment No. 2) Regulations 2004

Table of Contents

Enacting Formula

1 Citation and commencement

2 Deletion of regulations 137, 138, 139, 139A and 139B and substitution of regulations 137 and 138

No. S 87

CUSTOMS ACT (CHAPTER 70)

CUSTOMS (AMENDMENT NO. 2) REGULATIONS 2004

In exercise of the powers conferred by section 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 (Amendment No. 2) Regulations 2004 and shall come into operation on 1st April 2004.

Deletion of regulations 137, 138, 139, 139A and 139B and substitution of regulations 137 and 138

2. Regulations 137, 138, 139, 139A and 139B of the Customs Regulations (Rg 2) are deleted and the following regulations substituted therefor:

“Basis of assessment of duty

137.—(1) Subject to paragraphs (2) to (5), the duty to be charged on each bottle of intoxicating liquor removed for local consumption shall be assessed based on the following particulars as stated in a declaration made to the Director-General

under section 37 or 59 of the Act (referred to in this regulation as a declaration):

- (a) the H.S. Code of the bottle of intoxicating liquor under the First Schedule to the Customs (Duties) Order (O 4) or the class of the intoxicating liquor;
- (b) the volumetric content of the bottle of intoxicating liquor; and
- (c) the alcoholic strength of the bottle of intoxicating liquor.

(2) Where a declaration in respect of one or more bottles of intoxicating liquor is based on the information stated in a certificate of analysis, the Director-General may require the person who makes the declaration to submit the certificate of analysis to him.

(3) The Director-General may, where he considers it necessary to verify any or all of the particulars referred to in paragraph (1) as stated in a declaration, require the bottle or bottles of intoxicating liquor in respect of which the declaration is made to be tested or measured (as the case may be) by such laboratory as the Director-General may decide, to determine the H.S. Code, volumetric content or alcoholic strength of the bottle or bottles of intoxicating liquor, as the case may be.

(4) Where a declaration is made in respect of a consignment of intoxicating liquor, the Director-General may, for the purpose of charging duty —

- (a) require that only 1% or less of the total number of bottles of intoxicating liquor in the consignment be tested or measured under paragraph (3) in lieu of testing or measuring all the bottles of intoxicating liquor in the consignment; and
- (b) apply the H.S. Code, average volumetric content or average alcoholic strength of the liquor in the bottles so tested or measured to other similar bottles of intoxicating liquor of the same brand in the consignment.

(5) Where there is any discrepancy between the particulars referred to in paragraph (1) as stated in a declaration in respect of any bottle or bottles of intoxicating liquor and the H.S. Code, volumetric content or alcoholic strength of the liquor in the bottle or bottles as determined by the Director-General under paragraph (3), the duty to be charged on the bottle or bottles of intoxicating liquor shall be assessed based on the H.S. Code, volumetric content or alcoholic strength so determined.

(6) In this regulation, “certificate of analysis”, in relation to any bottle of intoxicating liquor in respect of which a declaration is made, means a certificate