

Customs (Duties) (Amendment) Order 2003

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No. S 24

CUSTOMS ACT (CHAPTER 70)

CUSTOMS (DUTIES) (AMENDMENT) ORDER 2003

In exercise of the powers conferred by section 10(1) of the Customs Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Customs (Duties) (Amendment) Order 2003 and shall be deemed to have come into operation on 1st January 2003.

Amendment of paragraph 4

2. Paragraph 4 of the Customs (Duties) Order (O 4) is amended —

- (a) by deleting the word “and” at the end of sub-paragraph (1)(d);
- (b) by deleting the full-stop at the end of sub-paragraph (e) of sub-paragraph (1) and substituting the word “; and”, and by inserting immediately thereafter the following sub-paragraph:

“(f) the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway or the Swiss Confederation (EFTA).”;

- (c) by inserting, immediately after sub-paragraph (4A), the following sub-paragraphs:

“(4B) Goods shall be deemed to have originated from and be consigned direct from any EFTA State referred to in sub-paragraph (1)(f) where they conform with the Rules of Origin annexed to the Free Trade Agreement between the EFTA States and Singapore.

(4C) Goods originating from any EFTA State which are sent for exhibition outside the territories of the EFTA States and sold after the exhibition for importation into Singapore shall, on importation into Singapore, benefit from the preferential rate of duty treatment if and only if it is demonstrated by the importer of the goods to the satisfaction of a senior officer of customs that —

- (a) an exporter has sent the goods from an EFTA State to the country in which the exhibition is held and has exhibited the goods there;
- (b) the goods have been sold or otherwise disposed of by that exporter to a person in Singapore;
- (c) the goods have been sent during the exhibition or immediately thereafter in the condition in which they were sent for exhibition; and
- (d) the goods have not, since they were sent for exhibition, been used for any purpose other than demonstration at the exhibition.”;

- (d) by deleting the word “or” at the end of sub-paragraph (5)(b);
- (e) by deleting the full-stop at the end of sub-paragraph (c) of sub-paragraph (5) and substituting the word “; or”, and by inserting immediately thereafter the following sub-paragraph:

“(d) where the goods are from any EFTA State referred to in sub-paragraph (1)(f), an Origin Declaration in the form set out in the Fifth Schedule imprinted on the invoice or any other commercial document which describes the goods in sufficient detail issued by the exporter of the goods.”; and