

# **Customs Duties (Exemption) Order**

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### **CUSTOMS ACT (CHAPTER 70, SECTION 13(1))**

### **CUSTOMS DUTIES (EXEMPTION) ORDER<sup>1</sup>**

<sup>1</sup> Replaces O 5, 1990 Ed. (S 472/90).

**O 5**

**G.N. No. S 90/1995**

**REVISED EDITION 1995**

(1st February 1995)

[1st February 1995]

## **Citation**

1. This Order may be cited as the Customs Duties (Exemption) Order.

## **Definitions**

2.—(1) In this Order, unless the context otherwise requires —

“civilian component” means the civilian personnel accompanying the Australian, New Zealand or United Kingdom force, who are employed in the service of such force or by an authorised service organisation accompanying the force or by a department or authority of the Government of Australia, New Zealand or United Kingdom having functions relating to the force or to defence matters, and who are neither stateless persons, nor nationals of, nor ordinarily resident in, Singapore;

“dependant” means a person not ordinarily resident in Singapore who is the spouse of a member of the Australian, New Zealand or United Kingdom force or the civilian component or who is wholly or mainly maintained or employed by any such members, or who is in his custody, charge or care, or who forms part of his family;

“registered dentist”, “registered medical practitioner”, “registered pharmacist” and “veterinary surgeon” have the same meanings assigned to them by the Dentists Act [Cap. 76], the Medical Registration Act [Cap. 174], the Pharmacists Registration Act [Cap. 230] and the Poisons Act [Cap. 234], respectively.

(2) Any certificate or permit required by this Order to be produced shall be produced to the proper officer of customs or to the Registrar of Vehicles, as the case may be.

### **Exemption**

3.—(1) The organisations or persons, as the case may be, specified in the second column of Part I of the Schedule are hereby exempted from payment of customs duty on the goods specified in the third column thereof, subject to —

- (a) the conditions specified in the fourth column;
- (b) the submission of the document, certificate or permit in such form and manner as the Director-General may determine;
- (c) the furnishing of such security in such amount as the Director-General may require; and
- (d) any further condition as the Director-General may, with the approval of the Minister, impose in any particular case.

(2) Any breach of the conditions subject to which any exemption was granted under this Order shall be an offence.

### **Exemption from special tax**

4. Subject to this paragraph, motor vehicles which are the property of the following

persons, organisations and armed forces shall be exempt from the special tax imposed by section 17 of the Act:

- (a) the President, subject to the production of a certificate in such form as the Registrar of Vehicles shall direct given under the hand of the Aide-de-Camp to the President;
- (b) diplomatic, consular or other officials who are accorded consular and diplomatic privileges and immunities and officials of accredited Trade Missions in Singapore to the extent to which reciprocal treatment is accorded by the government which they represent to Singapore diplomatic, consular or trade officials and their staff, subject to the production of a certificate in such form as the Registrar of Vehicles shall direct given under the hand of an official authorised by the Permanent Secretary, Ministry of Foreign Affairs, in that behalf;
- (c) members of the armed forces of any foreign country serving in Singapore, to the extent to which reciprocal treatment is accorded by such foreign country to members of the Singapore Armed Forces serving in such foreign country;
- (d) the Commonwealth Armed Forces; and
- (e) the Singapore Armed Forces, subject to the production of a certificate in such form as the Registrar of Vehicles shall direct given under the hand of a person authorised in that behalf by the Permanent Secretary, Ministry of Defence or the Permanent Secretary, Ministry of Foreign Affairs, as the case may be.

## THE SCHEDULE

### PART I

(1) No.	(2) Organisations or Persons Exempted.	(3) Goods Exempted.	(4) Conditions.
1.	The President.	All goods.	(a) That the goods are for the personal or official use of the President; and  (b) subject to the production of a

				certificate in such form as the Director-General shall direct given under the hand of the Aide-de-Camp to the President.
2.	Embassy, High Commission, Consulate or accredited Trade Mission in Singapore and persons who have been accorded diplomatic and consular privileges and immunities by the Singapore Government.	All goods.	(a)	Exemption granted to the extent to which reciprocal treatment is accorded by the government of the country which they represent to representatives of the Singapore Government and their staff serving in that country;
			(b)	that the goods are for the personal or official use of the organisation or persons exempted in column (2);
			(c)	subject to the production of a certificate in such form as the Director-General shall direct given under the hand of an official authorised by the Permanent Secretary, Ministry of Foreign Affairs, and in the case of petroleum removed from the premises licensed under the Petroleum Act (Chapter 229), the certificate shall be endorsed by the retailer or the petroleum company; and

			(d)	that in the event of disposal to a non-entitled person, customs duty shall be levied and paid on the motor vehicle at the current value.
3.	Organisation declared under section 2(1) of the International Organisations (Immunities and Privileges) Act (Chapter 145) by an Order of the President to be an organisation of which the Singapore Government and the government or governments of one or more sovereign Powers are members.	(1)	All goods directly imported by the organisation for its official use.	(a) Subject to the production of a certificate in such form as the Director-General shall direct given under the hand of an official authorised by the Permanent Secretary, Ministry of Foreign Affairs, and signed by the secretary or other official responsible in Singapore for the management of the organisation; and
			(b)	that in the event of disposal to a non-entitled person, customs duty shall be levied and paid on the motor vehicle at the current value.
		(2)	Petrol removed from in retail service stations in Singapore.	Subject to the production of a certificate in such form as the Director-General shall direct signed by the secretary or other official responsible in Singapore for the management of the organisation and endorsed by the owner of the retail service station licensed under the Petroleum Act (Chapter 229) or by the petroleum company.
4.	Non-locally domiciled person working in Singapore for the	(1)	Official supplies for the	(a) Such person and organisation or