

**GOODS AND SERVICES TAX ACT  
(CHAPTER 117A, SECTION 26)**

**GOODS AND SERVICES TAX (APPLICATION OF  
LEGISLATION RELATING TO CUSTOMS AND EXCISE  
DUTIES) ORDER**

**ARRANGEMENT OF PARAGRAPHS**

**Paragraph**

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[23rd March 1994]

**Citation**

1. This Order may be cited as the Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) Order.

**Definitions**

2. In this Order —

“dutiable goods” means goods which are subject to customs duties including import and excise duties imposed under section 10 of the Customs Act (Cap 70);

“non-dutiable goods” means goods which are not subject to such duties.

### **Application of Customs Act**

3. The following provisions of the Customs Act (Cap. 70) shall, with such modifications and adaptations as are specified in paragraphs 4, 5, 6, 7 and 8, apply to tax chargeable on the importation of goods as they apply in relation to customs or excise duties, and, unless the context otherwise requires, to goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import as they apply to goods in respect of which customs duty or excise duty is chargeable:

- (a) Part I (except section 2(a));
- (b) Part II (all sections);
- (c) Part III (only sections 11, 12, 15, 19, 20, 21, 27 and 28);
- (d) Part IV (all sections);
- (e) Part V (except sections 43 and 46);
- (f) Part VI (except section 49);
- (g) Part VII (only section 69);
- (h) Part X;
- (i) Part XI;
- (j) Part XII (except section 100);
- (k) Part XIII (all sections);
- (l) Part XIV (all sections); and
- (m) Part XV (except sections 133, 135 and 136).

*[S 493/2012 wef 01/10/2012]*

### **Modification of section 34 of Customs Act**

4. Section 34 of the Customs Act shall have effect with the modification that the Director-General of Customs may, in his discretion and subject to such conditions as he may impose, authorise any person to remove, without a permit, non-dutiable goods or goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import —

- (a) from an aircraft into the free trade zone in a customs airport and to be transhipped from that free trade zone directly into another aircraft at the same airport;
- (b) from a vessel into the free trade zone and to be transhipped from that free trade zone directly into another vessel berthed at the same free trade zone;
- (c) from one free trade zone to another free trade zone provided the non-dutiable goods are intended for transhipment or in transit which are covered by a “through” bill of lading or “through” airway bill; and
- (d) in any other particular circumstances as he may think fit.

*[S 493/2012 wef 01/10/2012]*

### **Modification of sections 53 and 58 of Customs Act**

**5.**—(1) The Customs Act (Cap. 70) shall have effect with the modification that the Director-General of Customs may permit a bona fide traveller to temporarily deposit his goods in any of the following places without payment of the tax chargeable on the importation thereof, pending payment of such tax or re-export of the goods by the bona fide traveller:

- (a) a Government warehouse established under section 49 of the Customs Act;
- (b) a customs office or customs station within the meaning of the Customs Act; or
- (c) in any other place approved in writing by the Director-General of Customs.

(2) Sections 53 and 58 of the Customs Act shall apply, with the necessary modifications, in the circumstances referred to in sub-paragraph (1).

### **Modification of sections 51, 63, 66 and 82 of Customs Act**

**6.** Sections 51, 63, 66 and 82 of the Customs Act shall have effect with the modification that those sections shall only apply to such dutiable goods (and not to non-dutiable goods on which tax is

charged) as are specified in the licence granted under those sections by the Director-General of Customs.

### **Modification of section 83 of Customs Act**

7. Section 83 of the Customs Act shall have effect with the modification that the section shall only apply —

- (a) insofar as the licence granted under that section relates to any of the activities specified in paragraph (a) of the definition of “specified activity” in subsection (9) of that section, to such dutiable goods (and not to non-dutiable goods on which tax is charged) as are specified in the licence; and
- (b) insofar as the licence granted under that section relates to the activity specified in paragraph (b) of the definition of “specified activity” in subsection (9) of that section, to such goods on which tax is charged as are specified in the licence.

### **Modification of section 126 of Customs Act**

8. Section 126 of the Customs Act shall have effect with the modification that any offence prescribed to be a compoundable offence shall be read to include an offence as applied to tax chargeable on the importation of goods, or goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import, as the case may be, by virtue of section 26 of the Act and this Order.

*[S 493/2012 wef 01/10/2012]*

### **Application of subsidiary legislation under Customs Act**

9.—(1) The following provisions of the subsidiary legislation made under the Customs Act (Cap. 70) shall, with such modifications as are specified in this paragraph, apply in relation to tax chargeable on the importation of goods as they apply in relation to customs or excise duties:

- (a) regulations 7, 8, 14, 16, 31, 32, 33, 34, 35, 115(a), 115A, 116 and 117 of, and the First Schedule to, the Customs Regulations (Cap. 70, Rg 2);

*[S 438/2015 wef 01/08/2015]*

*[S 329/2019 wef 02/05/2019]*

- (b) all provisions of the Customs (Customs Airports) Regulations (Cap. 70, Rg 4);

- (c) all provisions of the Customs (Authorised Piers and Places) Regulations 2011 (G.N. No. S 708/2011);

*[S 711/2011 wef 01/01/2012]*

- (d) *[Deleted by S 711/2011 wef 01/01/2012]*

- (e) all provisions of the Customs (Offices and Stations) Regulations (Cap. 70, Rg 7);

- (f) regulation 2(a), (c) and (f) of the Customs (Composition of Offences) (Consolidation) Regulations (Cap. 70, Rg 10);

- (g) paragraph 2(6) of the Customs (Duties) Order (Cap. 70, O 4);

- (ga) all provisions of the Customs (Permits to Remove Goods) Order (Cap. 70, O 8) with the modification that the reference to dutiable goods in paragraph 2(a) thereof be read as a reference to goods subject to tax on the importation of such goods that are also dutiable goods for the purposes of the Customs Act;

- (h) the Customs (Prohibition of Imports) Notification (Cap. 70, N 1); and

- (i) all provisions of the Customs (Miscellaneous Fees and Rates) Regulations 2012 (G.N. No. S 634/2012) (except items 4, 5 and 11(a), (b) and (c) of Part I of the Schedule to those Regulations) with the modification that such provisions apply to goods that are imported but in respect of which no customs duty or excise duty is chargeable.

*[S 329/2019 wef 02/05/2019]*

(2) The following provisions of the subsidiary legislation made under the Customs Act, with such modifications as are specified in this paragraph, apply in relation to any goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import, as it applies to goods in respect of which customs duty or excise duty is chargeable:

(a) regulations 8, 14, 16, 31, 32, 33, 115(a), 116 and 117 of the Customs Regulations;

*[S 329/2019 wef 02/05/2019]*

(b) all provisions of the Customs (Customs Airports) Regulations;

(c) all provisions of the Customs (Authorised Piers and Places) Regulations 2011;

(d) all provisions of the Customs (Offices and Stations) Regulations;

(e) regulation 2(a) and (c) of the Customs (Composition of Offences) (Consolidation) Regulations; and

(f) all provisions of the Customs (Miscellaneous Fees and Rates) Regulations 2012 (except items 4, 5 and 11(a), (b) and (c) of Part I of the Schedule to those Regulations) with the modification that such provisions apply to goods that are imported but in respect of which no customs duty or excise duty is chargeable.

*[S 329/2019 wef 02/05/2019]*

*[S 329/2019 wef 02/05/2019]*

### **Application of Free Trade Zones Act**

**10.** The provisions of the Free Trade Zones Act (Cap. 114) shall (so far as relevant) apply in relation to tax chargeable on importation as they apply in relation to customs or excise duties, and, unless the context otherwise requires, to goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import as they apply to goods in respect of which customs duty or excise duty is chargeable.

*[S 493/2012 wef 01/10/2012]*

### **Application of Postal Services Act**

**11.** The provisions of the Postal Services Act (Cap. 237A) relating to customs and excise duties, except for any provision imposing a clearance fee payable to the Authority on any postal article upon the contents of which any customs duty is payable, shall apply in relation to tax chargeable on the importation of goods as they apply in relation to customs or excise duties, and, unless the context otherwise requires, to goods in respect of which tax on the importation thereof would be chargeable if the importation were not an exempt import as they apply to goods in respect of which customs duty or excise duty is chargeable.

*[S 493/2012 wef 01/10/2012]*

### **Application of section 26 of Act**

**12.** Section 26 of the Act shall not apply to any provision of any written law relating to customs or excise duties unless provided for in this Order.

*[G.N. Nos. S 105/94; S 36/2000; S 620/2000; S 152/2003;  
S 690/2007; S 198/2008]*

LEGISLATIVE HISTORY  
GOODS AND SERVICES TAX (APPLICATION OF  
LEGISLATION RELATING TO CUSTOMS AND EXCISE  
DUTIES) ORDER  
(CHAPTER 117A, O 4)

This Legislative History is provided for the convenience of users of the Goods and Services Tax (Application of Legislation Relating to Customs and Excise Duties) Order. It is not part of this Order.

**1. G. N. No. S 105/1994 — Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) Order 1994**

Date of commencement : 23 March 1994

**2. 1995 Revised Edition — Goods and Services Tax (Application of Legislation Relating to Customs and Excise Duties) Order 1995**

Date of operation : 1 April 1995

**3. G. N. No. S 36/2000 — Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) (Amendment) Order 2000**

Date of commencement : 1 February 2000

**4. G. N. No. S 620/2000 — Customs Duties (Amendment No. 2) Order 2000**

Date of commencement : 1 January 2001

**5. 2001 Revised Edition — Goods and Services Tax (Application of Legislation Relating to Customs and Excise Duties) Order**

Date of operation : 15 September 2001

**6. G. N. No. S 152/2003 — Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) (Amendment) Order 2003**

Date of commencement : 1 April 2003

**7. G. N. No. S 690/2007 — Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) (Amendment) Order 2007**

Date of commencement : 19 December 2007

**8. G. N. No. S 198/2008 — Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) (Amendment) Order 2008**

Date of commencement : 4 April 2008

**9. 2009 Revised Edition — Goods and Services Tax (Application of Legislation Relating to Customs and Excise Duties) Order**

Date of operation : 31 August 2009

**10. G.N. No. S 711/2011 — Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) (Amendment) Order 2011**

Date of commencement : 1 January 2012

**11. G.N. No. S 493/2012 — Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) (Amendment) Order 2012**

Date of commencement : 1 October 2012

**12. G.N. No. S 438/2015 — Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) (Amendment) Order 2015**

Date of commencement : 1 August 2015

**13. G.N. No. S 329/2019 — Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) (Amendment) Order 2019**

Date of commencement : 2 May 2019