



THE STATUTES OF THE REPUBLIC OF SINGAPORE

CUSTOMS ACT

(CHAPTER 70)

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Customs Act

ARRANGEMENT OF SECTIONS

PART I

PRELIMINARY

Section

1. Short title
2. Scope of Act
3. Interpretation

PART II

APPOINTMENT OF OFFICERS

4. Appointment of Director-General and other officers
5. Powers of Director-General to delegate
6. Officers of customs to be public servants
7. Powers of police officers
8. Authority card to be produced
9. Persons employed on customs duty to be deemed proper officers of customs

PART III

LEVYING OF DUTY AND TAX

10. Levying of duties
11. Power of Director-General to waive duty, etc.
12. Measuring and testing by proper officers of customs
13. Power of Minister to exempt
14. Reimposition of customs duty or excise duty
15. Remission of customs duty or excise duty on goods lost, damaged or destroyed before removal from customs control
16. Rebate for motor cars
17. Tax on motor vehicles using heavy fuel oil, etc.
- 17A. Exemption from, and other changes in liability to, special tax
- 17B. Presumptions relating to special tax
18. Recovery of special tax in arrears

Section

19. Claims for duties, taxes, fees and other charges overpaid or erroneously paid
20. Payment of duty, etc., short levied or erroneously refunded
21. Calculation of duty
22. Value of imported or locally-manufactured goods, other than motor spirit, for excise duty
- 22A. Value of imported goods for customs duty
- 22B. Objection and appeal on valuation
23. Value of imported and locally-manufactured motor spirit
24. Value of motor spirit where variation in price
25. Value of motor spirit which is uncustomed, not retailed in Singapore under a trade name or where retailers' pump price is not available
26. Question as to price of motor spirit to be decided by Director-General
27. Removal of dutiable goods from customs control
28. Time of importation when duty is imposed
29. Customs rulings
30. Import of trade samples

PART IV

IMPORTATION AND EXPORTATION

31. Place of import, export or transshipment
32. Registration of importers and agencies in respect of goods made dutiable
33. Import and export to be in accordance with regulations
34. Permit to remove goods
35. [*Repealed*]
36. Goods removed in accordance with declaration not to be relanded
37. Declaration
38. Power to prohibit imports and exports
39. Particulars of goods inwards to be furnished
40. Correction to be made on completion of discharge
41. Particulars of goods exported to be furnished
42. Liability in respect of duty for goods unaccounted for, etc.

PART V**GENERAL PROVISIONS AFFECTING AIRCRAFT AND VESSELS IN
TERRITORIAL WATERS**

Section

43. Master of vessel to obey signals from preventive vessels and instructions by officer of customs
44. Goods not specified in manifest to be deemed uncustomed
45. Missing goods deemed to have been illegally landed
46. Accommodation in vessel to be provided for proper officer of customs
47. Power to lock up goods dutiable on import
48. Prohibition of carriage of dutiable goods in local craft

PART VI**WAREHOUSING**

49. Government warehouses
50. [*Repealed*]
51. Licensed warehouses
52. Dutiable goods to be deposited in free trade zone
53. Warehouse deposit receipts
54. Power to open and examine goods or packages
55. Detention of goods where doubt exists
56. Protection of Government from liability
57. Protection of officers of customs from liability
58. Payment of warehouse rent
59. Removal of dutiable goods from customs control
60. Landing of dutiable goods for transshipment
61. Storage of dutiable goods
62. Weighing and handling

PART VII**MANUFACTURE AND BOTTLING**

63. Licence to manufacture dutiable goods
64. No person except licensee to keep a still, etc.
65. [*Repealed*]
66. Bottling warehouse
67. Prohibition on keeping of utensil, apparatus, etc., for bottling, blending, etc.
68. Exemption

Section

69. Power to enter licensed premises

PART VIII

PART IX

DRAWBACK

78. Drawback on imported tobacco manufactured in Singapore
79. Drawback on imported goods on which duty has been paid
80. Declaration by claimant
81. Drawback on goods used in manufacture

PART X

DUTY FREE SHOPS FOR TOURISTS

82. Duty free shops for tourists

PART XI

COMPOSITE LICENCE

83. Grant of composite licence
84. [*Repealed*]

PART XII

MISCELLANEOUS PROVISIONS

85. Documents to be produced on demand
86. Computer service
87. Preservation of records
88. Power of Director-General to obtain information and furnishing of information
89. Information not to be published or disclosed
90. Retention of trade documents
91. Persons bound to give information or produce documents
92. Service of notices
93. Baggage of passengers
94. Proper officer of customs may take samples
95. Addition or deduction of new or altered duties in the case of contract
96. Declarations to give a full and true account
97. Agents and employees

Section

- 98. Director-General may charge rates, etc.
- 98A. Late payment charges and interest
- 98B. Power to appoint agent, etc., for recovery of duty
- 98C. Indemnification of agent
- 99. Securities for payment of duty and compliance with this Act
- 100. Appeal from decision of Director-General

PART XIII

SEARCH, SEIZURE AND ARREST

- 101. Issue of search warrant
- 102. Power of Magistrate, etc., to enter and search
- 103. When search may be made without warrant
- 103A. Power to have access to, inspect and check operation of computer and other apparatus
- 104. Power to search vessels and aircraft
- 105. Senior officer of customs to exercise powers of search
- 106. Officers of customs may stop and search conveyances
- 107. Road barrier
- 108. Power to open packages and examine goods
- 109. Search of persons arriving in Singapore
- 110. Seizure of goods the subject of an offence
- 111. Release of vehicle, vessel or aircraft under bond
- 112. Powers of arrest

PART XIV

PROVISIONS AS TO TRIALS AND PROCEEDINGS

- 113. Who may prosecute
- 114. Jurisdiction of court
- 115. Burden of proof
- 115A. Presumptions of possession of dutiable, prohibited or uncustomed goods
- 116. Proportional examination or testing of goods seized to be accepted by courts
- 117. Proof as to registration or licensing of vehicles, vessels and aircraft
- 118. Analyst's certificate
- 119. Imprisonment for non-payment of fine
- 120. Manner of seizure not to be inquired into on trial before court or on appeal to Supreme Court

Section

- 121. Protection of informers from discovery
- 122. Goods liable to seizure liable to forfeiture
- 123. Court to order disposal of goods seized
- 124. Goods seized in respect of which there is no prosecution, deemed to be forfeited if not claimed within one month
- 125. Conviction under other law
- 125A. Customs ticket notice
- 126. Composition of offences
- 127. No costs or damages arising from seizure to be recoverable unless seizure without reasonable or probable cause

PART XV

OFFENCES AND PENALTIES

- 128. Offences in relation to making and signing untrue or incorrect or incomplete declarations, certificates and documents
- 128A. Offences in relation to falsifying documents
- 128B. Offences in relation to failure to make declarations
- 128C. Offences in relation to failure to produce trade documents
- 128D. Offences in relation to fraudulent evasion
- 128E. Offences in relation to goods found in person's baggage or upon his person, etc.
- 128F. Offences in relation to importation of uncustomed or prohibited goods
- 128G. Offences in relation to exportation of uncustomed or prohibited goods
- 128H. Offences in relation to shipping, unshipping, loading, unloading, etc., of uncustomed or prohibited goods
- 128I. Offences in relation to possession, storage, conveying and harbouring of goods
- 128J. Offences in relation to duty-free allowances
- 128K. Offences in relation to illegal removal of goods from customs control, etc., and carrying on of certain activities without licence
- 128L. Penalty for various offences
- 129. Penalty on refusing to answer questions or on giving false information or false document
- 130. [*Repealed*]
- 131. Evading duty by unauthorised modification of computer program or data
- 132. Knowingly advancing or furnishing money for business comprising sale, purchase, etc., of uncustomed goods

Section

- 133. Penalty for adding deleterious substances to intoxicating liquor, or storing, keeping, etc., such liquor
- 134. Offence in connection with claims for drawback
- 135. Penalty for possession of a still, etc.
- 136. Motor vehicle leaving Singapore without prescribed amount of motor fuel
- 137. Penalty for assaulting or obstructing officers of customs, rescuing goods, resisting arrest and escaping from custody
- 138. Penalty for offering or receiving bribes
- 139. Penalty for offences not otherwise provided for
- 140. Attempts and abetments
- 141. Offences by bodies of persons and by agents and employees
- 142. Action of officers no offence

PART XVI**REGULATIONS**

- 143. Power to make regulations
 - 144. References in written laws and documents
The Schedule — Customs Rulings
-

An Act relating to customs and excise.

[33/2000]

[26th September 1960]

PART I**PRELIMINARY****Short title**

- 1. This Act may be cited as the Customs Act.

Scope of Act

- 2. This Act shall not apply to —
 - (a) such off-shore islands as the Minister may by notification in the *Gazette* specify, in respect of the importation, exportation, manufacture or use of petroleum; and

- (b) subject to the provisions of this Act or any other written law, any act or thing lawfully done or permitted to be done within a free trade zone.

Interpretation

3.—(1) In this Act, unless the context otherwise requires —

“agent”, in relation to a vessel, includes a chinchew and a comprador;

“aircraft” includes any kind of craft which may be used for the conveyance of passengers or goods by air;

“alcohol” means ethanol;

“authentication code” means any identification or identifying code, password or any other authentication method or procedure which has been assigned to a registered user of the computer service referred to in section 86 for the purposes of identifying and authenticating the access to and use of the computer service by the registered user;

[Deleted by Act 29 of 2018 wef 18/02/2019]

“bottle” includes any container for intoxicating liquors capable of being corked or sealed;

“bottling”, in the case of intoxicating liquors, includes blending, compounding and varying any intoxicating liquor with intent that the blend, compound or varied intoxicating liquor so formed shall be sold for human consumption, but does not include any such blend, compound or varied intoxicating liquor prepared at the order of a purchaser, and for immediate consumption;

“bottling warehouse” means a warehouse licensed by the Director-General for the bottling, blending, compounding or varying of intoxicating liquor under section 66(1) or 83(4);

[3/2008 wef 04/04/2008]

“captain of an aircraft” means every person having or taking command or charge of an aircraft;

“complete month” means the period from the first day of a month to the last day of the month, both days inclusive;

“compressed natural gas” or “CNG” means natural gas that has been compressed for use in motor vehicles;

[Act 25 of 2011 wef 01/01/2012]

“customs airport” means any place which has been designated as a customs airport;

“customs duty” means duty on goods imported into Singapore, excluding any excise duty;

“customs territory” means Singapore and the territorial waters thereof but excluding any free trade zone;

“database report” means any automatic log, journal or other report which is automatically generated by the computer service referred to in section 86 for the purposes of recording the details of a transaction relating to an electronic notice including the authentication code, date and time of receipt, storage location and any alteration or deletion relating to the notice;

“deleterious substance” means any matter —

(a) which is unfit for human consumption; or

(b) the consumption of which is harmful to human beings,

as certified by an analyst employed by such laboratory as the Director-General may specify;

[3/2008 wef 04/04/2008]

“denatured” means rendered unfit for human consumption to the satisfaction of the Director-General;

“Director-General” means the Director-General of Customs appointed under section 4(1);

“dutiable goods” means any goods subject to the payment of customs duty or excise duty on entry into customs territory or manufactured in Singapore (including any free trade zone) and on which customs duty or excise duty has not been paid

and includes goods manufactured in a free trade zone from materials of a class dutiable on entry into customs territory for consumption within the customs territory;

“electronic notice” has the meaning assigned to it in section 86(1);

“excise duty” means duty on goods whether manufactured in Singapore or elsewhere;

“export” means to take or cause to be taken out of the customs territory by any means or to place goods in any form of conveyance for the purpose of taking the goods out of the customs territory by any means to any place including a free trade zone; except that goods bona fide in transit, including goods which have been transhipped, shall not be deemed to be exported unless they are or become uncustomed goods;

“free trade zone” means any area in Singapore which has been declared to be a free trade zone under the Free Trade Zones Act (Cap. 114);

“goods” includes animals, birds, fish, plants and all kinds of movable property;

“Government warehouse” means a warehouse established by the Director-General under section 49 for the deposit of dutiable goods;

“Green Channel” means any passage or area in a customs airport or customs station clearly indicated with a sign in the shape of a regular octagon and marked in green with the words “Customs” and “Nothing To Declare”;

[Deleted by 3/2008 wef 04/04/2008]

“heavy oil or diesel oil” includes any liquid, other than petroleum, which is or may be used as a fuel in the engine of a traction engine or motor vehicle;

“import” means to bring or cause to be brought into the customs territory by any means from any place including a free trade zone; except that goods bona fide in transit, including goods which have been taken into any free trade zone from outside

the customs territory or transhipped, shall not, for the purpose of the levy of customs duties or excise duties, be deemed to be imported unless they are or become uncustomed goods;

“importer” includes and applies to any owner or other person for the time being possessed of or beneficially interested in any goods at and from the time of importation thereof until the goods are duly removed from customs control;

“intoxicating liquor” means —

- (a) a mixture of alcohol and some other substances containing more than 0.5 per cent alcohol by mass; or
- (b) a mixture of alcohol and water containing more than 0.5 per cent alcohol by volume, which is fit, or intended, or can by any means be converted, for use as a beverage, but does not include denatured spirit;

“in transit” means taken out or sent from any country and brought into Singapore by land, sea or air (whether or not landed or transhipped in Singapore) for the sole purpose of being carried to another country either by the same or another conveyance;

[Deleted by 3/2008 wef 04/04/2008]

“licensed warehouse” means a warehouse or other place licensed or deemed to be licensed under section 51(1), 63(1), or 83(4) (if the licence granted under section 83(4) covers an activity for which a licence under section 51(1), 63(1) or 66(1) is required);

[Act 25 of 2011 wef 01/01/2012]

“local craft” means any junk, tongkang, prahu, or other similar type of vessel, and any steam or motor vessel under 75 net registered tons and includes any type of motor vessel whether fitted with inboard engine or outboard motor;

“manufacture” —

- (a) in the case of intoxicating liquors, includes the process of distillation, fermentation and any process of converting raw materials into an

intoxicating liquor, but does not include blending, compounding and varying of any intoxicating liquor;

- (b) in the case of tobacco, includes the process of converting any raw or leaf tobacco into tobacco fit for smoking, snuffing or chewing and the making of cigarettes by power-operated machinery; and
- (c) in the case of any other goods or substitutes thereof, includes any process of production, assembly, purification, blending or conversion of materials, substances or components of such goods or substitutes into a finished product;

“master” means any person (except a pilot or harbour master) having for the time being control or charge of a vessel;

“motor fuel” means motor spirit or CNG;

[Act 25 of 2011 wef 01/01/2012]

“motor spirit” includes gasoline, petrol or any inflammable hydrocarbon liquid fuel for spark ignited engines;

[Act 25 of 2011 wef 01/01/2012]

“motor vehicle” means a mechanically-propelled vehicle primarily intended or adapted for use in the conveyance of goods or in the carriage of passengers (including any person driving the vehicle) on roads maintained at the public expense and includes any vehicle constructed to tow any other vehicle along such roads but does not include such vehicles as excavators, crawlers, bull-dozers, tractors and any similar vehicles which are not primarily intended for use on such roads;

“officer of customs” means —

- (a) the Director-General;
- (b) any Deputy Director-General of Customs or Assistant Director-General of Customs appointed under section 4(2);
- (c) any senior officer of customs appointed under section 4(4);

(d) any officer of customs appointed under section 5(2);
and

(e) any police officer;

“owner” includes a hirer under a hire-purchase agreement;

“per cent alcohol by mass” means the measure of alcoholic strength of a mixture of alcohol and some other substances shown by the ratio, expressed as a percentage, of the mass of alcohol present in the mixture to the total mass of the mixture;

“per cent alcohol by volume” means the measure of alcoholic strength of a mixture of alcohol and water shown by the ratio, expressed as a percentage, of the volume of alcohol present in the mixture at a temperature of 20 degrees Celsius to the total volume of the mixture;

“petroleum” includes the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosene and kerosene substitutes, paraffin oil, petrol, gasoline, benzol, benzoline, benzine, naphtha and any other like inflammable liquid, whether a natural product or one that is made from petroleum, coal, schist, shale or any other bituminous substance, or from any products thereof;

“preventive vessel” means any vessel employed for the prevention of smuggling or for any other purpose relating to this Act;

“prohibited goods” means goods the import or export of which is prohibited, either conditionally or absolutely, by notification made under section 38;

[Act 29 of 2018 wef 18/02/2019]

“proper officer of customs” means any officer of customs acting in the fulfilment of his duties under this Act, whether such duties are assigned to him specially or generally or expressly or by implication;

“Red Channel” means any passage or area in a customs airport or customs station clearly indicated with a sign in the shape of

a square marked in red with the words “Customs” and “Goods To Declare”;

“registered user” means a person who has been registered with and authorised by the Director-General to gain access to and use the computer service referred to in section 86;

“Registrar” means the Registrar of Vehicles or a Deputy Registrar of Vehicles or an Assistant Registrar of Vehicles appointed under the Road Traffic Act (Cap. 276);

“senior officer of customs” means —

- (a) the Director-General;
- (b) any Deputy Director-General of Customs or Assistant Director-General of Customs appointed under section 4(2);
- (c) any senior officer of customs appointed under section 4(4);
- (d) any officer of customs conferred with the powers of a senior officer of customs under section 5(3); and
- (e) any police officer having the powers of a senior officer of customs by virtue of section 7(a);

“tobacco” includes all tobacco other than growing tobacco, whether manufactured or not;

“toddy” means the fermented juice of coconut or other palm;

“tourist” means any person whose entry into Singapore is dependent upon the presentation of a passport or other travel document and whose stay in Singapore does not exceed 6 months, and includes persons in transit and such other class of persons as the Director-General may, by notification in the *Gazette*, specify;

“uncustomed goods” means goods in respect of which a breach of the provisions of this Act has been committed.

[S 270/71; 24/81; 23/93; 24/96; 29/98; 33/2000; 4/2001;
4/2003]

(2) For the purposes of this Act, goods shall be deemed to be under customs control while they are deposited or held in any free trade zone, Government warehouse, licensed warehouse, or bottling warehouse or post office or in any vessel, train, vehicle or aircraft or any place from which they may not be removed except with the permission of the proper officer of customs.

[23/93]

[3/2008 wef 04/04/2008]

(3) In this Act, a reference to a document or record shall include, in addition to a document or record on paper, a reference to any, or part of any —

- (a) document or record kept on any magnetic, optical, chemical or other medium;
- (b) photograph;
- (c) map, plan, graph, picture or drawing;
- (d) film (including a microfilm and a microfiche), negative, disc, tape, sound-track or any other device in which one or more visual images, sounds or other data are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom.

[24/96]

(4) In this Act, a reference to a document or record in writing or the making of a document or record in writing shall, unless the context otherwise requires, include any electronic notice, or the making, serving or submitting of such a notice under the provisions of this Act.

[24/96]

PART II

APPOINTMENT OF OFFICERS

Appointment of Director-General and other officers

4.—(1) The Minister may appoint an officer to be styled the Director-General of Customs who shall have the superintendence of

all matters relating to this Act, subject to the direction and control of the Minister.

[4/2003]

(2) The Minister may appoint such number of Deputy Directors-General of Customs and Assistant Directors-General of Customs as he may think fit.

[4/2003]

(3) Subject to the general direction and supervision of the Director-General of Customs, the Deputy Directors-General of Customs and Assistant Directors-General of Customs shall have and may exercise all the powers conferred on the Director-General by this Act.

[4/2003]

(4) The Minister may appoint such number of other senior officers of customs as he may think fit for the purpose of carrying out the provisions of this Act.

[4/2003]

Powers of Director-General to delegate

5.—(1) The Director-General may confer on any senior officer of customs appointed under section 4(4) all or any of the powers conferred on the Director-General by this Act, subject to such conditions or restrictions as the Director-General may think fit.

[4/2003]

[Act 29 of 2018 wef 18/02/2019]

(2) The Director-General may appoint such number of other officers of customs as he may think fit for the purpose of carrying out the provisions of this Act.

[4/2003]

(3) The Director-General may confer on any officer of customs appointed under subsection (2) all or any of the powers of a senior officer of customs.

[4/2003]

Officers of customs to be public servants

6. All officers of customs shall be deemed to be public servants within the meaning of the Penal Code (Cap. 224).

Powers of police officers

7. For the purposes of this Act —

- (a) all police officers not below the rank of sergeant shall have and may exercise all the powers conferred by this Act on senior officers of customs; and
- (b) all police officers below the rank of sergeant shall have and may exercise all the powers conferred by this Act on officers of customs.

Authority card to be produced

8.—(1) Every officer of customs when acting against any person under this Act shall, if not in uniform, on demand declare his office and produce to the person against whom he is acting such authority card as the Director-General or, in the case of a police officer, the Commissioner of Police, may direct to be carried by such officers.

(2) It shall not be an offence for any person to refuse to comply with any request, demand or order made by any officer of customs acting or purporting to act under this Act if the officer is not in uniform and refuses to declare his office and produce his authority card, on demand being made by the person.

Persons employed on customs duty to be deemed proper officers of customs

9.—(1) Every person employed on any duty or service relating to the customs by the orders or with the concurrence of the Director-General (whether previously or subsequently expressed) shall be deemed to be the proper officer of customs for that duty or service.

(2) Every act required by law at any time to be done by or with any particular officer nominated for such purpose, if done by or with any person appointed by the Director-General to act for such particular officer shall be deemed to be done by or with that particular officer.

PART III

LEVYING OF DUTY AND TAX

Levy of duties

10.—(1) There shall be charged, levied and paid to the Director-General such customs duties and excise duties on any goods imported into the customs territory or manufactured in Singapore as may be prescribed by the Minister by order published in the *Gazette*.

[23/93; 33/2000]

(2) Any excise duty imposed by or under this Act on any goods shall be imposed on a non-discriminatory basis regardless of the place of origin or manufacture of the goods.

[33/2000]

(3) Without prejudice to any other remedy, any customs duty or excise duty or any tax, fee or other charge payable under this Act may be recovered by the Director-General as a civil debt due to the Government.

[23/93; 33/2000; 4/2003]

(4) All amounts collected as duties, taxes, fees and other charges under this Act shall be paid into the Consolidated Fund.

Power of Director-General to waive duty, etc.

11. The Director-General or an officer of customs authorised by the Director-General for the purpose of this section may waive the payment, or recovery of payment, of the whole or any part of any customs duties, excise duties, taxes, fees or other charges, except that the amount which may be waived shall not exceed \$20 or such other amount as the Minister may by order prescribe.

[4/2003]

[Act 29 of 2018 wef 18/02/2019]

Measuring and testing by proper officers of customs

12.—(1) The proper officer of customs may value, weigh, measure, test or otherwise examine, or may cause to be weighed, measured, tested or otherwise examined, any dutiable or uncustomed goods for the purpose of ascertaining the customs duty or excise duty leviable thereon.

[33/2000]

(2) When a valuation of any goods has been made by the proper officer of customs, the valuation shall be presumed to be correct until the contrary is proved.

Power of Minister to exempt

13.—(1) The Minister may, by order published in the *Gazette*, exempt any class of goods or persons from —

- (a) any provision of this Act; or
- (b) the payment of the whole or any part of any customs duties, excise duties, taxes, fees or other charges which may be payable.

[3/2008 wef 04/04/2008]

(2) The Minister may, in any particular case —

- (a) exempt any person from —
 - (i) any provision of this Act; or
 - (ii) the payment of the whole or any part of any customs duties, excise duties, taxes, fees or other charges which may be payable by that person; or
- (b) direct the remission or refund of the whole or any part of any customs duties, excise duties, taxes, fees or other charges which may be payable or which may have been paid by any person.

[3/2008 wef 04/04/2008]

(2A) An exemption under subsection (2)(a) need not be published in the *Gazette*.

[Act 29 of 2018 wef 18/02/2019]

(3) In granting an exemption or directing a remission or refund, the Minister may impose such conditions (including, for an exemption, conditions subsequent) as he may consider fit.

[4/2003]

[Act 29 of 2018 wef 18/02/2019]

(4) Any goods in respect of which an exemption from the payment of customs duties, excise duties, taxes, fees or other charges has been granted under subsection (1) or (2) shall be —

- (a) deemed to be dutiable goods until the conditions, if any, subject to which the exemption from customs duties, excise duties, taxes, fees or other charges was granted are fulfilled; and
- (b) liable to all other charges, not being customs duties, excise duties, taxes, fees or other charges, to which they would be subject if no such exemption had been granted.

[33/2000]

Reimposition of customs duty or excise duty

14.—(1) If any goods, on which customs duty or excise duty has not been paid by reason of an exemption granted under section 13, cease to comply with the conditions subject to which the exemption was granted or cease to be kept or used by the person or for the purposes qualifying them for the exemption, those goods shall, upon such cesser, become liable to the customs duty or excise duty to which they would have been liable if they had not been the subject of an exemption.

[33/2000]

(2) The person to whom the exemption was granted and any person found in possession of those goods shall be jointly and severally liable to pay the customs duty or excise duty.

[33/2000]

(3) If any goods, which are liable to customs duty or excise duty under subsection (1) and on which customs duty or excise duty has not been paid, are found in the possession or on the premises of any person other than the person authorised to possess them under the terms of the exemption, those goods shall, until the contrary is proved, be deemed to be uncustomed goods.

[33/2000]

Remission of customs duty or excise duty on goods lost, damaged or destroyed before removal from customs control

15.—(1) If any dutiable goods are by unavoidable accident lost, damaged or destroyed or are lost through theft or through evaporation at any time before removal from customs control, the Director-

General may remit the whole or any part of the customs duty or excise duty payable thereon.

[33/2000]

(2) After removal of any goods from customs control, no abatement of customs duties or excise duties shall be allowed on any such goods on account of loss or damage, or on account of any claim —

(a) to pay customs duty or excise duty at a preferential rate; or

(b) that the weight, measure, volume or value as determined by the proper officer of customs for the purpose of ascertaining the customs duty or excise duty on such goods, or any other factor affecting the goods, is incorrect,

unless notice in writing of the claim has been given at or before the time of the removal.

[16

[33/2000]

Rebate for motor cars

16. The Minister may, by order —

(a) grant, subject to such conditions as he may consider fit to impose, a rebate on any excise duty paid in respect of a motor car; and

(b) direct that the rebate shall not be refunded but shall only be used to set off any specified tax, levy or fee payable in respect of that motor car under the Road Traffic Act (Cap. 276).

[16A

[15/91; 33/2000]

Tax on motor vehicles using heavy fuel oil, etc.

17.—(1) Notwithstanding and in addition to any tax, duty, fee or other charge leviable on any mechanically-propelled vehicle under any other Act or scale of fees made thereunder, a special tax shall be imposed on motor vehicles which are equipped with engines using heavy oil, diesel oil, liquefied petroleum gas or any other gas as fuel or fitted with producer gas or other gas attachments.

[24/96]

(2) The special tax chargeable under subsection (1) in respect of a motor vehicle shall be —

- (a) of such an amount as the Minister may prescribe and the Minister may prescribe different rates for motor vehicles of different classes, categories or descriptions or motor vehicles used for different purposes;
- (b) chargeable by reference to such tax period as the Minister may prescribe; and

[Act 29 of 2018 wef 18/02/2019]

- (c) payable in advance at such time and in such manner as the Minister may prescribe.

[10/92]

(2A) All amounts collected before the date of commencement of the Customs (Amendment) Act 2008 as, or purportedly as, the special tax chargeable under subsection (1) shall be deemed to be and always to have been validly collected, and no legal proceedings shall lie or be instituted or maintained in any court of law for or on account of or in respect of any such collection.

[3/2008 wef 04/04/2008]

(3) *[Deleted by Act 29 of 2018 wef 18/02/2019]*

(4) For the purposes of the special tax, a motor vehicle shall be deemed —

- (a) to be chargeable with the like special tax as on the occasion of the issue of the vehicle licence or last vehicle licence issued for the motor vehicle under the Road Traffic Act, and to be so chargeable by reference to the prescribed rate as applicable to the motor vehicle on that occasion; or
- (b) if no vehicle licence has been issued for the motor vehicle under that Act, to be chargeable by reference to the prescribed rate applicable to the motor vehicle.

[10/92]

(5) Subject to subsection (5A), a person who for any period keeps a motor vehicle in respect of which the special tax has at any time become chargeable is, whether or not the motor vehicle is still a

mechanically-propelled vehicle during the period, liable to pay the special tax on the motor vehicle for that period.

[Act 29 of 2018 wef 18/02/2019]

(5A) The period mentioned in subsection (5) for which the person is liable to pay the special tax, does not include any period notified by the person to the Registrar under the Road Traffic Act (Cap. 276) as a period when the motor vehicle will not be used or kept on a public road (called in this section the notified period).

[Act 29 of 2018 wef 18/02/2019]

(5B) However, the person is not exempt from liability to pay the special tax by virtue of subsection (5A) if, at any time during the notified period, the motor vehicle is used or kept on a public road —

- (a) by the person; or
- (b) with the consent of the person,

and there is no vehicle licence in force for the motor vehicle at that time.

[10/92]

[Act 29 of 2018 wef 18/02/2019]

(6) No motor vehicle to which this section applies shall be used —

- (a) after the latest date appointed for payment of the special tax until the tax has been paid; and
- (b) at any time during the notified period.

[Act 29 of 2018 wef 18/02/2019]

(7) If any motor vehicle to which this section applies is knowingly used in contravention of subsection (6), the person driving the vehicle or the owner thereof shall be guilty of an offence.

(8) The Registrar shall for the purposes of this section have all the powers of the Director-General under this Act.

(9) In this section, “tax period” means the annual or half-yearly period by reference to which the special tax is chargeable under this section.

[Act 29 of 2018 wef 18/02/2019]

Exemption from, and other changes in liability to, special tax

17A.—(1) The Minister may —

- (a) prescribe an exemption from section 17 (including from the special tax chargeable under section 17 or any part of the special tax), for any motor vehicle according to class, category, description or use; or
- (b) exempt, in any particular case, any motor vehicle from section 17 (including from the special tax or part of the special tax).

(2) The Minister may prescribe such conditions (including conditions subsequent) that the Minister thinks fit on an exemption under subsection (1), and the special tax becomes payable if any such condition is contravened.

(3) An exemption under subsection (1)(b) need not be published in the *Gazette*.

(4) Where the Minister prescribes under section 17(2) a new rate of special tax (called in this section the new rate) in place of an existing rate (called in this section the old rate), the Minister may further prescribe under section 17(2) that the new rate —

- (a) only applies to tax periods that commence after the time the regulations prescribing the new rate come into operation (called in this section the commencement time); or
- (b) applies not only for the tax periods mentioned in paragraph (a), but also to any current tax period.

(5) Where, in accordance with subsection (4)(b), the new rate applies to a current tax period in respect of a motor vehicle, then —

- (a) if the old rate is higher than the new rate, the special tax for that current tax period is reduced by the amount in subsection (6); and
- (b) if the old rate is lower than the new rate, the special tax for that current tax period is increased by the amount in subsection (6).

(6) For the purpose of subsection (5), the amount is $(A - B) \times C$, where —

- (a) A is the higher of the following amounts:
 - (i) the special tax that would have been payable for the whole of the current tax period at the old rate;
 - (ii) the special tax that would have been payable for the whole of the current tax period at the new rate;
- (b) B is the lower of the following amounts:
 - (i) the special tax that would have been payable for the whole of the current tax period at the old rate;
 - (ii) the special tax that would have been payable for the whole of the current tax period at the new rate; and
- (c) C is the proportion which the part of the current tax period that starts from the commencement time up to the end of the period, bears to the whole of the period.

(7) For the purpose of this section and section 17, the Minister may prescribe the following:

- (a) where there is an overpayment of the special tax on a motor vehicle due to an exemption from, or a reduction in the rate of, the special tax, or for any other reason —
 - (i) the time when the refund may be given; and
 - (ii) the manner in which the refund may be given, including by any or a combination of any of the following:
 - (A) as a rebate or reduction of any amount of the special tax that is payable or remains unpaid for any tax period in respect of the motor vehicle;
 - (B) by setting off any amount of the refund against any tax, levy or fee payable under the Road Traffic Act (Cap. 276) in respect of the motor vehicle;

- (b) where the special tax becomes payable because of a breach of a condition subsequent of an exemption or pursuant to section 17(5B), or additional special tax is payable due to an increase in the rate of special tax —
- (i) the time when the special tax must be paid by the person liable for the same; and
 - (ii) the manner of the payment, including by way of setting off any amount of the payment against any sum due and owing to the person under this Act or the Road Traffic Act;
- (c) any matter necessary for or incidental to the administration of this section and section 17.

(8) The Minister may, for the purposes of subsections (1), (2), (4) and (7), prescribe different provisions in relation to motor vehicles of different classes, categories or descriptions or motor vehicles used for different purposes.

(9) Despite anything in the Road Traffic Act, any tax, levy, fee or sum under that Act against which a set-off is effected pursuant to regulations made under subsection (7)(a)(ii) or (b)(ii), is treated as having been paid to the extent of the set-off.

(10) Regulations made for the purposes of subsection (7)(b) do not affect the operation of section 18.

(11) Section 19 does not apply to a reduction in liability for special tax under this section or section 17, or to any refund arising out of the reduction.

(12) To avoid doubt, section 13 does not apply to any special tax chargeable under section 17.

(13) In this section —

“current tax period” means a tax period in which a commencement time falls;

“tax period” has the same meaning as in section 17(9).

[Act 29 of 2018 wef 18/02/2019]

Presumptions relating to special tax

17B.—(1) For the purpose of section 17(5), it is presumed, until the contrary is proved, that a person keeps a motor vehicle if it is proved —

- (a) for a motor vehicle registered under the Road Traffic Act (Cap. 276), that the person is, at the material time, recorded as the owner of that motor vehicle in a register of vehicles maintained by the Registrar for the purposes of section 10 of that Act;
- (b) for a motor vehicle the registration of which under the Road Traffic Act is cancelled or has lapsed under that Act, that the person is last recorded as the owner of that motor vehicle in such register of vehicles; or
- (c) for a motor vehicle that is not registered under the Road Traffic Act and is not a motor vehicle mentioned in paragraph (b), that the person has a legal right to possession of the motor vehicle (including any person who has the use of the motor vehicle under a lease or hire-purchase agreement, but not the lessor while the motor vehicle is being leased under any such agreement).

(2) For the purpose of section 17(5B), the consent mentioned in that provision is presumed to have been given unless the contrary is shown.

[Act 29 of 2018 wef 18/02/2019]

Recovery of special tax in arrears

18.—(1) Any sum payable in respect of the special tax levied under section 17 or 17A is considered to be in arrears for the purposes of this section and may be recovered in the manner provided in this Act, if —

- (a) the sum remains due and unpaid on the day when it should have been paid in advance under section 17(2); or
- (b) the sum remains due and unpaid on the day when it should have been paid under regulations made for the purpose of section 17A(7)(b)(i).

[Act 29 of 2018 wef 18/02/2019]

- (2) For the recovery of arrears of the special tax, the Registrar —
- (a) may seize and sell or otherwise dispose of any vehicle in respect of which the special tax is in arrears;
 - (b) shall apply the proceeds of the sale in satisfaction of the arrears and all licence fees and other taxes due and owing in respect of the vehicle under any other written law; and
 - (c) shall refund the balance thereof (if any) to the owner of the seized vehicle.

[10/92]

(3) A vehicle seized under this section shall be returned to the owner thereof if the special tax and all licence fees and other taxes due and owing in respect of the vehicle have been paid at any time prior to the sale or disposal of the vehicle.

[10/92]

(4) When any vehicle is seized under this section, the Registrar shall immediately give notice in writing of the seizure and the ground thereof to the owner of the vehicle, either by delivering the notice to him personally or by post at his place of abode.

(5) The purchaser of a vehicle sold by the Registrar under this section shall be deemed to have acquired a good title to the vehicle free from all encumbrances created over it.

(6) No proceedings shall be brought by any person for the return of the seized vehicle or for any damages or for any other relief arising out of the seizure and use of the vehicle.

[10/92]

(7) For the purposes of exercising the power of seizure under this section, the Registrar may authorise any officer of customs or police officer to seize any vehicle on his behalf.

(8) The power of seizure and sale or disposal conferred by this section shall be in addition to any other remedy conferred by this Act.

[10/92]

Claims for duties, taxes, fees and other charges overpaid or erroneously paid

19.—(1) Except as provided in this section, no person is entitled to any refund or return of any money that —

- (a) was overpaid or erroneously paid as customs duties, excise duties, taxes, fees or other charges under this Act; or
- (b) was erroneously collected for the composition of offences under this Act.

[Act 29 of 2018 wef 18/02/2019]

(2) A person who overpaid or erroneously paid, or who was the subject of any erroneous collection, mentioned in subsection (1) may make a claim in writing to the Director-General for the refund or return of any money overpaid, erroneously paid or erroneously collected.

[Act 29 of 2018 wef 18/02/2019]

(3) A refund or return of the money to a person under subsection (2) may be made only if —

- (a) the person makes the claim within 5 years after the overpayment, erroneous payment or erroneous collection; and
- (b) the Director-General is satisfied of the overpayment, erroneous payment or erroneous collection.

[Act 29 of 2018 wef 18/02/2019]

Payment of duty, etc., short levied or erroneously refunded

20.—(1) Where any customs duty, excise duty, tax, fee or other charge under this Act has been short levied or erroneously refunded for any reason or owing to any cause, the person who should have paid the amount short levied or to whom the refund has erroneously been made shall pay the deficiency or repay the amount erroneously refunded, to the Director-General on a valid demand being made.

[33/2000]

[Act 29 of 2018 wef 18/02/2019]

(1A) A demand is valid under subsection (1) if it satisfies the following:

- (a) it is in writing;
- (b) it is made within 5 years after the date of payment of the duty, tax, fee or other charge stated in the demand as having been short levied or erroneously refunded;

(c) it specifies —

- (i) the amount of the short levy or erroneous refund that the Director-General requires to be paid or repaid; or
- (ii) the circumstances or the goods in relation to which the Director-General has reason to believe the short levy or erroneous refund arose.

[Act 29 of 2018 wef 18/02/2019]

(1B) Subsection (1A)(b) does not apply if the short levy or erroneous refund was the result of fraud or evasion on the part of the person liable to pay the short levy, or who claimed for or to be entitled to the refund erroneously made, as the case may be.

[Act 29 of 2018 wef 18/02/2019]

(2) Without prejudice to any other remedy for the recovery of the amount due, any dutiable goods belonging to that person which may be in customs control may be detained until the deficiency is paid or the refund is repaid, as the case may be.

(3) Where the short levy or erroneous refund does not exceed \$20 or such other amount as the Minister may by order prescribe in any one case, the Director-General may waive the recovery of the short levy or erroneous refund.

[23/93]

Calculation of duty

21. The rate of customs duty or excise duty and the valuation, if any, applicable to any goods shall be —

- (a) in the case of goods lawfully imported or manufactured in Singapore —
 - (i) if the goods are in a Government warehouse or licensed warehouse, the rate and valuation in force at the time when those goods are removed from the Government warehouse or licensed warehouse, as the case may be;
 - (ii) if the goods are imported by post, the rate and valuation in force at the time when customs duty or excise duty is assessed by the proper officer of customs; and

- (iii) in any other case, the rate and valuation in force at the time when the goods are released by the proper officer of customs; and
- (b) in the case of uncustomed goods, the rate and valuation in force at the time when the goods became uncustomed goods, if known, or the rate and valuation in force at the time of seizure, whichever is the higher.

[33/2000]

[3/2008 wef 04/04/2008]

Value of imported or locally-manufactured goods, other than motor spirit, for excise duty

22.—(1) For the purposes of levying excise duty under this Act, the value of any imported or locally-manufactured goods, other than motor spirit, shall be determined according to the regulations made by the Minister for the purposes of this section.

[4/2003]

(2) Regulations made under subsection (1) may require any importer, local manufacturer or other person concerned with the importation or local manufacture of goods —

- (a) to furnish to a proper officer of customs, in such form as he may require, such information as is in his opinion necessary for a proper valuation of the goods; and
- (b) to produce any book of accounts or other document of whatever nature relating to the purchase, importation or sale of the goods by that person.

[4/2003]

Value of imported goods for customs duty

22A.—(1) For the purposes of levying customs duty under this Act, the value of any imported goods shall be determined according to the regulations made by the Minister for the purposes of this section.

[11/97; 33/2000]

(2) Regulations made under subsection (1) may provide for requiring any importer or other person concerned with the importation of goods —

- (a) to furnish to a proper officer of customs, in such form as he may require, such information as is in his opinion necessary for a proper valuation of the goods; and
- (b) to produce any book of accounts or other document of whatever nature relating to the purchase, importation or sale of the goods by that person.

[11/97]

Objection and appeal on valuation

22B.—(1) If any person disagrees with any determination by the proper officer of customs of the value of any goods under section 22 or 22A, he may object to that value by making an application to the Director-General, stating the grounds of his objection and the amount that he considers should be the value of the goods.

[11/97]

(2) An objection under this section shall be given in writing to the Director-General within 14 days after any determination made under section 22 or 22A or within such further time as the Director-General may allow.

[11/97]

(3) The Director-General shall consider the objection and inform the importer in writing of his decision.

[11/97]

(4) Where a proper officer of customs amends his determination of the value of any goods pursuant to this Act otherwise than as a result of an objection received from the importer of the goods, he shall give notice to the importer of the amended determination.

[11/97]

(5) If any person is dissatisfied with the decision of the Director-General in respect of his objection under subsection (1), he may appeal to the High Court against that decision.

[11/97]

(6) Every appeal under subsection (5) shall be made by giving notice of appeal within 28 days after the date on which the importer is notified in writing under subsection (3) of the decision or within such further period as the High Court may allow.

[11/97]

(7) On any appeal under subsection (5), the High Court may confirm, vary or set aside the decision of the Director-General and make such further or other order on such appeal, whether as to costs or otherwise, as the High Court may think fit.

[11/97]

(8) Notwithstanding anything to the contrary in this section, where, in the course of determining any appeal, it becomes necessary to delay the final determination of the appeal, the importer shall be given delivery of his goods from customs control subject to the Director-General receiving such security as he thinks sufficient to cover the full amount of customs duty or excise duty on the goods.

[11/97; 33/2000]

Value of imported and locally-manufactured motor spirit

23. For the purposes of this Act, the value of any grade of imported or locally-manufactured motor spirit with a trade name or trade mark shall be taken to be the price inclusive of excise duty but excluding goods and services tax charged thereon for that grade with that trade name or trade mark prevailing in Singapore at retailers' motor spirit pumps at the time when excise duty becomes payable.

[24/81; 31/93; 33/2000]

Value of motor spirit where variation in price

24. For the purpose of section 23, if there is any difference in the price of a grade of motor spirit with the same trade name or trade mark, the highest price inclusive of excise duty but excluding goods and services tax charged thereon for that grade with that trade name or trade mark shall be taken to be the value of that grade of motor spirit.

[24/81; 31/93; 33/2000]

Value of motor spirit which is uncustomed, not retailed in Singapore under a trade name or where retailers' pump price is not available

25. Notwithstanding sections 23 and 24, the value of any grade of motor spirit which is uncustomed or which is not being retailed in Singapore under a trade name or trade mark or which is being retailed in Singapore under a trade name or trade mark but the retailers' motor

spirit pump price is not available, shall be the highest price inclusive of excise duty but excluding goods and services tax charged thereon for that grade regardless of trade names or trade marks prevailing in Singapore at the retailers' motor spirit pumps.

[24/81; 31/93; 33/2000]

Question as to price of motor spirit to be decided by Director-General

26. If any question arises as to the price of motor spirit at the retailers' motor spirit pumps, the question shall be decided by the Director-General.

[24/81]

Removal of dutiable goods from customs control

27.—(1) No dutiable goods shall be removed from customs control except —

- (a) after payment of the customs duty or excise duty payable thereon;
- (b) under such conditions as the Director-General may impose for deposit in a Government warehouse or licensed warehouse; or
- (c) under such conditions as the Director-General may impose in any particular case.

[33/2000]

[3/2008 wef 04/04/2008]

(2) In no case shall any goods be removed from a Government warehouse until all warehouse rent and other charges due in respect thereof have been paid.

(3) The Director-General may allow dutiable goods in a licensed warehouse to be removed therefrom before payment of the customs duty or excise duty but before doing so the Director-General may, in his discretion, require that security be lodged to his satisfaction to guarantee the payment of the customs duty or excise duty within such time as he may allow.

[33/2000]

Time of importation when duty is imposed

28. When, by virtue of an order made under section 10(1), a customs duty or excise duty is fixed on any goods which previously were not dutiable goods or any customs duty or excise duty on goods is abolished or when the importation or exportation of any goods is prohibited or any such prohibition abolished by a notification made under section 38 and it becomes necessary for the purpose of this Act to determine the time at which an importation or exportation of any goods made and completed shall be deemed to have had effect, such importation or exportation shall, notwithstanding anything in this Act, be deemed to be —

- (a) in the case of importation by sea, the time at which the vessel importing the goods had actually come within the limits of the port of Singapore to which the goods are consigned;
- (b) in the case of importation by road or rail, the time at which the goods come within Singapore;
- (c) in the case of importation by air, the time at which the aircraft lands at a customs airport;
- (d) in the case of importation from a free trade zone, the time at which the goods enter the customs territory;
- (e) in the case of exportation by sea, the time at which shipment of the goods on board the vessel by which they were exported commenced;
- (f) in the case of exportation by road or rail, the time at which the goods leave Singapore;
- (g) in the case of exportation by air, the time at which the aircraft leaves a customs airport; and
- (h) in the case of goods removed from the customs territory into a free trade zone for export, the time at which the goods are brought into the free trade zone.

[33/2000]

Customs rulings

29.—(1) The Director-General may, on an application made in accordance with the Schedule, make a ruling on any of the matters specified in the Schedule in accordance with the Schedule.

(2) The Schedule shall apply to and in connection with an application under subsection (1) and any ruling made by the Director-General under that subsection.

(3) The Minister may, by order published in the *Gazette*, amend, add to or revoke the whole or any part of the Schedule.

[3/2008 wef 04/04/2008]

Import of trade samples

30.—(1) Where dutiable goods are declared at the time of their importation to be bona fide trade samples, the Director-General may allow such goods to be imported without payment of customs duty or excise duty subject to such conditions as he considers fit to impose.

[33/2000]

(2) In this section, “trade samples” means articles which are imported solely —

- (a) for the purpose of being shown or demonstrated in Singapore to enable manufacturers in Singapore to produce those articles to fulfil orders from abroad or for the soliciting of orders for goods to be supplied from abroad; or
- (b) by a manufacturer for the purposes of copying, testing or experimenting before he produces those articles in Singapore,

and which are used solely for the purposes set out in paragraph (a) or (b) and are not sold or consumed or put to normal use or used in any way for hire or reward while in Singapore.

PART IV**IMPORTATION AND EXPORTATION****Place of import, export or transhipment**

31.—(1) Notwithstanding the provisions of any other written law, no person shall import or export dutiable goods or tranship goods of a class dutiable on import except —

(a) by sea —

- (i) at such authorised piers and places in Singapore as may be prescribed generally for all goods or in relation to such goods as may be specified; or
- (ii) at such piers and places in Singapore that the Director-General, under prescribed circumstances, determines to be authorised piers and places in relation to such goods as the Director-General may determine;

[Act 25 of 2011 wef 01/01/2012]

(b) by air, at a customs airport;

(c) by rail, at the customs station along the railway; or

(d) by road.

[29/98]

(1A) In prescribing an authorised pier or place in Singapore or the circumstances in which the Director-General may determine an authorised pier or place for the purposes of subsection (1)(a), the Minister may prescribe that the operator of the authorised pier or place comply with such requirements and restrictions as the Director-General may impose in connection with any operations carried out at the authorised pier or place.

[Act 25 of 2011 wef 01/01/2012]

(2) No dutiable goods, other than accompanied personal effects and baggage, shall be imported by road except during such times and under such conditions as may be approved by the Director-General.

Registration of importers and agencies in respect of goods made dutiable

32. Where any goods previously not dutiable have become dutiable by virtue of an order published under section 10(1), a senior officer of customs may require any importer importing the goods or local agency acting on behalf of a foreign exporter of the goods to register his business particulars at a customs office.

Import and export to be in accordance with regulations

33. No person shall import or export dutiable goods or tranship goods of a class dutiable on import except under and in accordance with such regulations or restrictions as are prescribed.

Permit to remove goods

34.—(1) Subject to subsections (2) and (3), no dutiable goods imported and no goods of a class dutiable on import intended for transshipment or in transit shall on arrival be removed —

- (a) from the vessel on which the goods arrived;
- (b) from the customs airport at which the goods arrived;
- (c) from the customs station along the railway at which the goods arrived;
- (d) beyond any customs station at Woodlands or Tuas if the goods were brought into Singapore by road; or
- (e) from the free trade zone in which the goods were deposited or landed,

except under and in accordance with the conditions contained in a permit issued by the proper officer of customs in such form as may be determined by the Director-General.

[23/93; 29/98]

(2) No permit shall be required for the removal —

- (a) by an authority administering a free trade zone of any dutiable goods from a vessel directly into the free trade zone, if a full and correct inward manifest as required

under section 39 has been furnished to the proper officer of customs;

(b) of dutiable goods (other than intoxicating liquors or tobacco) the duty on which does not exceed such amount as the Minister may by order prescribe and which is in the possession or in the baggage of any person arriving in Singapore;

(c) of intoxicating liquors or tobacco of such type and quantity as —

(i) the Minister may by order prescribe; or

(ii) the Director-General or an officer of customs authorised by the Director-General for the purpose of this subsection may, subject to any general or special directions of the Minister, determine,

and which is in the possession or in the baggage of any person arriving in Singapore;

[3/2008 wef 04/04/2008]

[Act 29 of 2018 wef 18/02/2019]

(d) of motor fuel or petroleum for use in the propulsion of a motor vehicle or an aircraft which —

(i) in relation to a motor vehicle —

(A) is carried in a fuel supply tank of the motor vehicle; or

[Act 25 of 2011 wef 01/01/2012]

(B) is of such amount as the Minister may by order prescribe and which is carried in a spare container of the motor vehicle; and

(ii) in relation to an aircraft, is carried in the fuel supply tank of the aircraft;

[Act 25 of 2011 wef 01/01/2012]

(e) of dutiable goods imported by post unless so required by the proper officer of customs; and

- (f) of such dutiable goods as the Director-General may, subject to any general or special directions of the Minister, determine.

[23/93; 4/2003]

[3/2008 wef 04/04/2008]

(3) The Director-General may, subject to such conditions as he may impose, authorise any person to remove, without a permit, goods of a class dutiable on import intended for transshipment or in transit —

- (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; or
- (b) from the free trade zone to be transhipped directly to a vessel berthed at the same free trade zone.

[23/93]

Permit not used to be returned within 24 hours

35. [Repealed by Act 4/2003]

Goods removed in accordance with declaration not to be relanded

36. No person shall —

- (a) reland or permit the relanding of any goods placed on any ship or aircraft or loaded into any railway wagon in accordance with any declaration made under section 59; or
- (b) knowingly neglect or omit to cause the goods to be exported or transhipped, as the case may be, in accordance with the declaration without the prior consent of the proper officer of customs.

Declaration

37. Every importer or exporter of dutiable goods and every person transshipping goods of a class dutiable on import shall, before removing any such goods or any part thereof from customs control or from any of the following places (whether or not the goods are under customs control):

- (a) the vessel on which the goods arrived;

- (b) the customs airport at which the goods arrived;
- (c) the customs station along the railway at which the goods arrived;
- (d) any customs station at Woodlands or Tuas if the goods were brought into Singapore by road; or
- (e) the free trade zone in which the goods were deposited or landed,

make personally or by his agent to the proper officer of customs a declaration, in accordance with section 96, of the particulars of the goods imported or exported or to be transhipped.

[23/93; 29/98]

Power to prohibit imports and exports

38.—(1) The Minister may, by notification in the *Gazette*, prohibit, absolutely or conditionally, the importation into, or exportation from, Singapore of such dutiable goods as are specified in the notification.

(1A) To avoid doubt, the dutiable goods that may be specified in the notification include goods whose import or export is prohibited, absolutely or conditionally, under any other written law.

[Act 29 of 2018 wef 18/02/2019]

(2) If any question arises as to whether any particular goods are or are not included in a class of goods appearing in a notification made under subsection (1), that question shall be decided by the Director-General.

Particulars of goods inwards to be furnished

39.—(1) The master, owner or agent of every vessel and the pilot, owner or agent of every aircraft arriving in Singapore, and the station-master at the customs station along the railway on the arrival of every train, shall, within 24 hours after the arrival of the vessel, aircraft or train, or within such further period as the Director-General may in his discretion allow, furnish to the proper officer of customs at the customs office designated by the Director-General —

- (a) a full and correct inward manifest, certified by the master, pilot, owner, agent or station-master, containing full

particulars as to the quantities, marks and description of goods brought into Singapore;

- (b) a full and correct statement of goods in transit discharged in Singapore; and
- (c) if so required by the Director-General —
 - (i) a full and correct manifest of all goods in transit not landed in Singapore; and
 - (ii) a correct list of sea, air or railway stores on board the vessel, aircraft or train.

[23/93; 29/98]

(2) The Director-General may, if he thinks fit and subject to such conditions as he may impose, permit the owner or agent of the vessel or aircraft or the station-master referred to in subsection (1) to authorise any other person to furnish on behalf of the owner, agent or station-master the whole or any part of any manifest or statement referred to in subsection (1).

[23/93]

Correction to be made on completion of discharge

40.—(1) Within one month of the arrival of a vessel, aircraft or train, the master, owner or agent of the vessel or the pilot, owner or agent of the aircraft or the station-master or the person authorised under section 39(2) shall present to the proper officer of customs a certified amendment to the manifest required by section 39 due to short-shipment, short-landing, overlanding or such other cause as the Minister may by order specify.

(2) The Director-General may refuse to accept any amendment made after the Director-General has been notified that investigations into any offence under any written law have commenced in connection with goods to which the manifest relates.

[23/93; 24/96]

(3) If any dutiable goods are not accounted for to the satisfaction of a senior officer of customs —

- (a) within 2 months of the presentation of the amendment or within such further period as the officer may allow; or

- (b) in any case where the amendment has not been presented within 3 months of the completion of the discharge of cargo from a vessel or an aircraft or a train,

the master, owner or agent of the vessel or the pilot, owner or agent of the aircraft or the station-master or the person authorised under section 39(2), shall be liable to pay on demand to the senior officer of customs twice the amount of duty leviable thereon or, when the correct duty cannot be assessed, an amount not exceeding \$1,000.

[23/93]

- (4) If the person liable to the penalties laid down in subsection (3) refuses or fails to pay the penalties demanded of him, any senior officer of customs may sue for and recover the penalties in a court.

Particulars of goods exported to be furnished

41.—(1) Within 48 hours of the departure of every vessel, aircraft or train or within such further period as the Director-General may in his discretion allow, the owner or agent of the vessel or aircraft or the station-master at the customs station along the railway shall furnish to the proper officer of customs at the customs office designated by the Director-General —

- (a) a full and correct outward manifest of all goods exported thereon, or which have been taken aboard the vessel or aircraft as sea or air stores;
- (b) a full and correct statement of all goods transhipped; and
- (c) a full and correct loadlist in the form approved by the Director-General and certified by such owner, agent or station-master to contain full particulars of all the dutiable goods which have been received for loading onto the vessel, aircraft or train.

[4/2003]

(2) The Director-General may, if he thinks fit and subject to such conditions as he may impose, permit the owner, agent or station-master referred to in subsection (1) to authorise any other person to furnish on behalf of the owner, agent or station-master the whole or

any part of any manifest, statement or loadlist referred to in that subsection.

[4/2003]

Liability in respect of duty for goods unaccounted for, etc.

42.—(1) All dutiable goods unshipped or landed in a free trade zone or approved landing place, or deposited in a transit warehouse, shall, until —

- (a) lawfully removed therefrom for export or entry into customs territory; or
- (b) received for storage by the authority administering the free trade zone or the occupier or operator of the premises in which the goods are stored within the zone,

be at the risk of the master, owner or agent of the vessel or the pilot, owner or agent of the aircraft or any person authorised under section 39(2), as the case may be, as if those goods had not been unshipped.

[23/93]

(2) The master, owner or agent of the vessel or the pilot, owner or agent of the aircraft or any person authorised under section 39(2) shall each be liable to pay the duty on such of the goods as are not accounted for to the satisfaction of a senior officer of customs as if those goods had been imported.

[23/93]

(3) Despite the provisions of any written law to the contrary, where any dutiable goods have been received for storage by —

- (a) the authority administering a free trade zone; or
- (b) the occupier or operator of the premises in which the goods are stored within a free trade zone,

then, the authority, occupier or operator is liable to pay the customs duty or excise duty on such of the goods as are not accounted for to the satisfaction of a senior officer of customs, as if those goods had been imported.

[Act 29 of 2018 wef 18/02/2019]

(3A) Despite the provisions of any written law to the contrary, where any dutiable goods landed in a free trade zone are used or

consumed in the free trade zone, the following persons are liable to pay the customs duty or excise duty on the goods so used or consumed, as if the goods had been imported:

- (a) subject to paragraph (b), every relevant person mentioned in subsection (3B) at whose risk the goods remained under subsection (1);
- (b) if, at the time of their use or consumption, the dutiable goods were stored by —
 - (i) the authority administering the free trade zone; or
 - (ii) the occupier or operator of any premises within the free trade zone,

the authority, occupier or operator, as the case may be.

[Act 29 of 2018 wef 18/02/2019]

(3B) In subsection (3A), a relevant person is —

- (a) in the case of a vessel — the master, owner or agent or person authorised under section 39(2); and
- (b) in the case of an aircraft — the pilot, owner or agent or person authorised under section 39(2).

[Act 29 of 2018 wef 18/02/2019]

(3C) For the purpose of calculating the customs duty or excise duty under subsections (3) and (3A), the rate of duty and the valuation, if any, applicable to the goods are those in force on the date the goods were brought into the free trade zone.

[23/93]

[Act 29 of 2018 wef 18/02/2019]

(4) For the purpose of subsection (1) and section 45 —

- (a) the value of any grade of motor spirit which is not being retailed in Singapore under a trade name or trade mark shall be the highest price inclusive of excise duty but excluding goods and services tax charged thereon for that grade regardless of trade names or trade marks prevailing in Singapore at retailers' motor spirit pumps; and

- (b) the value of any grade of motor spirit which is being retailed in Singapore under a trade name or trade mark shall be determined in accordance with section 23.

[24/81; 31/93; 33/2000]

[Act 29 of 2018 wef 18/02/2019]

PART V

GENERAL PROVISIONS AFFECTING AIRCRAFT AND VESSELS IN TERRITORIAL WATERS

Master of vessel to obey signals from preventive vessels and instructions by officer of customs

43. The master of any vessel in the territorial waters of Singapore shall obey any signal made to him from a preventive vessel or any instructions given by an officer of customs in uniform from any other vessel or any place requiring him to stop or to heave to or to perform any other act.

Goods not specified in manifest to be deemed uncustomed

44. If dutiable goods, or goods in transit of a class dutiable on import, other than bona fide sea, air or railway stores, are found by a proper officer of customs in any vessel, aircraft or train in Singapore and those goods are not specified in the manifest of the vessel, aircraft or train, then those goods shall be —

- (a) deemed to be uncustomed goods; and
- (b) liable to seizure and the vessel, aircraft or train may be detained by the proper officer of customs.

Missing goods deemed to have been illegally landed

45. If in any vessel, aircraft or train in Singapore the quantity of dutiable goods, or goods of a class dutiable on import intended for transshipment or in transit, entered in the manifest or other document of the vessel, aircraft or train, is found missing and the deficiency is not accounted for to the satisfaction of the proper officer of customs, then the master, owner or agent of the vessel, or the pilot, owner or agent of the aircraft, or the station-master at the customs station along

the railway or any person authorised under section 39(2) or 41(2), shall —

- (a) unless the contrary is proved, be deemed to have illegally removed those goods and landed them in Singapore; and
- (b) without prejudice to any proceedings under this Act, be liable to pay immediately to the proper officer of customs the duty leviable on the goods found deficient or missing and the vessel, aircraft or train may be detained by the proper officer of customs until the customs duty or excise duty has been paid.

[23/93; 29/98; 33/2000]

Accommodation in vessel to be provided for proper officer of customs

46. When, in exercise of the powers conferred by this Act, a proper officer of customs boards any vessel, the master of the vessel shall provide the officer with suitable shelter and accommodation on the vessel while the vessel remains in the territorial waters of Singapore.

Power to lock up goods dutiable on import

47.—(1) When, in exercise of the powers conferred by this Act, a proper officer of customs boards any vessel, aircraft or train, he shall —

- (a) have free access to every part of the vessel, aircraft or train;
- (b) have the power to mark any dutiable goods before landing; and
- (c) have the power to lock up, seal, mark or otherwise secure any dutiable goods, including sea, air or railway stores on board the vessel, aircraft or train.

(2) No lock, seal or mark shall be opened, broken or altered without the consent of the proper officer of customs while the vessel, aircraft or train is within the limits of the port or airport or before any such goods are delivered to be landed.

(3) The Director-General may, in his discretion, permit or refuse to permit the taking of any dutiable goods without payment of duty into a ship or aircraft as sea or air stores.

(4) In granting permission for the embarkation of any dutiable goods under subsection (3), the Director-General may impose such conditions as he may consider fit.

(5) The Director-General may, in his discretion, permit or refuse to permit the use, within the territorial waters of Singapore, of any sea or air stores on which duty has not been paid.

(6) All goods dutiable on import which are part of any air, sea or railway store on board —

(a) a vessel or train shall be secured in a locked store specifically provided for the purpose; and

(b) an aircraft shall be secured in a locked cabin box or other receptacle specifically provided for the purpose.

(7) If any air, sea or railway stores are found in any place other than those stated in subsection (6), such air, sea or railway stores shall be deemed to be uncustomed goods.

Prohibition of carriage of dutiable goods in local craft

48.—(1) No goods of a class dutiable on import shall be carried in any local craft except with the permission in writing of the Director-General and subject to such conditions as the Director-General may impose.

(2) This section shall not apply to any local craft lawfully engaged in transporting cargo from or to a vessel within the limits of the Port of Singapore.

PART VI

WAREHOUSING

Government warehouses

49.—(1) The Director-General may establish and maintain Government warehouses in which dutiable goods may be deposited and kept without payment of duty.

[4/2003]

(2) The Director-General may, in his discretion, limit the quantity of dutiable goods which, and the period during which any such dutiable goods, may be deposited and kept in any Government warehouse, at any customs office or customs station.

(3) The Director-General may, in his discretion, permit the storage of non-dutiable or duty-paid goods in a Government warehouse subject to such conditions as he may impose.

50. [*Repealed by Act 3/2008 wef 04/04/2008*]

Licensed warehouses

51.—(1) The Director-General may, in his discretion, on payment of such fees as may be prescribed, grant a licence to any person (referred to in this section as the licensee) and when granted suspend or withdraw any licence for warehousing goods liable to duty in a place or places specified in that licence.

(2) Any such licence shall be for such period and subject to such conditions as the Director-General may in each case specify in the licence.

(3) A senior officer of customs, or any officer of customs deputed by him for the purpose, shall at all times have access to any licensed warehouse.

(4) If it appears at any time that in any licensed warehouse there is a deficiency in the quantity of dutiable goods which ought to be found therein, the licensee of the warehouse shall —

- (a) in the absence of proof to the contrary, be presumed to have illegally removed the goods; and

- (b) without prejudice to any proceedings under this Act, be liable to pay immediately to the proper officer of customs the duty leviable on the goods found deficient.

(5) If, it is shown to the satisfaction of the Director-General that the deficiency has been caused by theft or by unavoidable leakage, breakage or other accident, or by evaporation, the Director-General may remit the whole or any part of the duty leviable on the goods found deficient.

(6) *[Deleted by Act 25 of 2011 wef 01/01/2012]*

(7) *[Deleted by Act 25 of 2011 wef 01/01/2012]*

Dutiable goods to be deposited in free trade zone

52.—(1) All dutiable goods imported into Singapore —

- (a) by sea, shall on first arrival be landed and deposited by the importer or his agent in a free trade zone; and
- (b) by any other means, shall on first arrival or landing be deposited by the importer or his agent in a Government warehouse or licensed warehouse or, if so required, a customs office or customs station or in any other place approved by the Director-General in writing.

[3/2008 wef 04/04/2008]

(2) If the Director-General is satisfied that for any reason it is not practicable to land or deposit any dutiable goods in a free trade zone or in a Government warehouse or licensed warehouse, or a customs office or a customs station or in any other place approved by the Director-General in writing, he may exempt those goods from being so landed or deposited, subject to such conditions as he may impose.

[3/2008 wef 04/04/2008]

(3) Notwithstanding subsection (1), such goods as may be prescribed by the Minister under section 5(4) of the Free Trade Zones Act (Cap. 114), shall —

- (a) be deposited in a Government warehouse or licensed warehouse; and

(b) be liable to warehouse rent at the prescribed rates applicable to those goods.

[3/2008 wef 04/04/2008]

(4) Any dutiable goods imported by rail may be consigned to, and shall be deemed to have first arrived on reaching, the customs station along the railway.

[29/98]

(5) This section shall not apply to goods lawfully imported —

(a) by post; and

(b) by rail as stores for use in railway restaurant cars.

Warehouse deposit receipts

53.—(1) A warehouse deposit receipt shall be issued by the proper officer of customs for all goods deposited in a Government warehouse or a customs office or customs station or in any other place approved by the Director-General in writing.

(2) Where the warehouse deposit receipt is lost, a copy of the receipt, duly certified by the proper officer of customs, shall be supplied to the owner of the goods or his agent on delivery to a senior officer of customs at the customs office of an indemnity bond approved by the senior officer of customs, securing the Government against any claim for loss owing to wrong delivery of the goods deposited.

(3) The holder or endorsee in due course of a warehouse deposit receipt or a certified copy thereof issued under subsection (2) shall be deemed, for the purposes of this Act, to be the owner of the goods deposited.

(4) Delivery to the holder or endorsee or the agent of the holder or endorsee of the warehouse deposit receipt or certified copy thereof or delivery against the production of a delivery order authenticated by the holder or endorsee or the agent of the holder or endorsee of the warehouse deposit receipt or certified copy thereof shall be a good and lawful delivery.

(5) When delivery is made against such delivery order, the quantity of goods covered by the deposit receipt or certified copy thereof shall

be deemed to have been endorsed accordingly and when all the goods have been so delivered the warehouse deposit receipt or certified copy thereof shall be deemed to be cancelled.

Power to open and examine goods or packages

54. A senior officer of customs may, at any time, direct that any goods or package lodged in any Government warehouse or licensed warehouse or customs office or customs station or in any other place approved by the Director-General in writing shall be opened, weighed or otherwise examined, and, after the goods or package has been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

[3/2008 wef 04/04/2008]

Detention of goods where doubt exists

55.—(1) The proper officer of customs may detain in a Government warehouse or customs office or customs station or in any other place approved by the Director-General in writing any goods if he is in doubt whether the goods are dutiable or not.

(2) In every such case, the proper officer of customs shall immediately make a report to a senior officer of customs, who shall, without undue delay, decide whether the goods are dutiable or not.

(3) If any such goods are found not to be dutiable, no warehouse rent shall be payable in respect thereof.

Protection of Government from liability

56. The Government shall not be liable to make good any loss sustained in respect of any goods by fire, theft, damage or other cause, while the goods are in any Government warehouse or customs office or customs station or in any other place approved by the Director-General in writing or in the lawful custody or control of any officer of customs, unless the loss has been caused by the wilful neglect or default of an officer of customs or of a person employed by the Government in connection with the customs.

Protection of officers of customs from liability

57. No officer of customs or other person employed by the Government in connection with the customs shall be liable to make good any loss sustained in respect of any goods by fire, theft, damage or other cause while the goods are in any Government warehouse or customs office or customs station or in any other place approved by the Director-General in writing or in the lawful custody or control of such officer or any other officer of customs or person employed in connection with the customs unless the loss has been caused by his wilful neglect or default.

Payment of warehouse rent

58.—(1) The owner of any goods deposited in a Government warehouse, or his agent, shall pay to the proper officer of customs at the prescribed rates the warehouse rent which may be due in respect of the goods.

(2) Such rent shall be payable on demand, and in any event before the goods are removed from the Government warehouse.

(3) If any bill for warehouse rent presented in accordance with subsection (1) is not discharged within 14 days from the date of its presentation, the Director-General may immediately order the goods in respect of which the warehouse rent is payable to be forfeited to the Government, with effect from the day next following that, if any, in respect of which storage charges have been paid.

Removal of dutiable goods from customs control

59.—(1) Every owner of goods warehoused under section 51, 52, 60 or 83 shall, before removal of the goods or any part thereof from customs control, make personally or by his agent to the proper officer of customs a declaration, in accordance with section 96, of the goods to be removed.

[23/93]

[3/2008 wef 04/04/2008]

(2) Goods deposited in a licensed warehouse may be removed therefrom without such prior declaration subject to such conditions as the Director-General may impose.

[3/2008 wef 04/04/2008]

Landing of dutiable goods for transhipment

60.—(1) Dutiable goods arriving in Singapore for transhipment and landed to await the arrival of the vessel in which they are intended to be transhipped shall be landed and deposited in a free trade zone.

(2) The Director-General may exempt any particular goods from the operation of this section.

Storage of dutiable goods

61. No person shall store, keep or have in his possession any dutiable goods except under customs control.

Weighing and handling

62.—(1) All necessary operations relating to the loading, shipping, unloading, unshipping, landing, carrying, weighing, measuring, testing, opening, unpacking, repacking, bulking, sorting and marking of goods, including passengers' baggage, whether warehoused or not, shall be performed by or at the expense of the owner, importer, exporter, consignor, consignee or agent, as the case may be.

(2) Where the presence of officers of customs is required or necessary for the proper performance of such operations as are described in subsection (1), the owner, importer, exporter, consignor, consignee or agent, as the case may be, shall at his own expense provide such officers of customs with the necessary transport between the customs office and the place where those operations are to be performed.

PART VII**MANUFACTURE AND BOTTLING****Licence to manufacture dutiable goods**

63.—(1) No person shall manufacture any dutiable goods except under and in accordance with the provisions of a licence granted by

the Director-General and at the place or places of manufacture specified in the licence.

[4/2003]

[3/2008 wef 04/04/2008]

(2) Such licence shall, on payment of such fee as may be prescribed, be granted at the discretion of the Director-General for such period as may be prescribed and subject to —

(a) such conditions as may be prescribed; and

(b) such further conditions as the Director-General may direct to be endorsed on the licence in any particular case.

[3/2008 wef 04/04/2008]

(3) Such licence may be suspended or withdrawn at any time by the Director-General.

[3/2008 wef 04/04/2008]

(4) A licence to manufacture any dutiable goods shall be deemed to include the following:

(a) a licence for warehousing such dutiable goods as provided for in section 51(1); and

(b) where the dutiable goods consist of intoxicating liquors, a licence for the bottling of such intoxicating liquors as provided for in section 66(1).

[4/2003]

[3/2008 wef 04/04/2008]

(5) Any regulations made under section 143(1) to regulate the control of licensed warehouses or bottling warehouses shall apply to warehouses deemed to be so licensed under subsection (4) to such an extent as the Director-General may direct.

(6) *[Deleted by Act 25 of 2011 wef 01/01/2012]*

No person except licensee to keep a still, etc.

64.—(1) No person, other than the holder of a licence under section 63(1), or under section 83(3) for manufacturing dutiable goods, shall knowingly keep or have in his possession any still, utensil or other apparatus for distilling, fermenting or otherwise manufacturing intoxicating liquors or any power-operated machinery

for the manufacture of tobacco or any other apparatus for the manufacture of dutiable goods.

[3/2008 wef 04/04/2008]

(2) The owner and the occupier of any land or premises upon which any still, utensil or other apparatus for distilling, fermenting or otherwise manufacturing intoxicating liquors or any power-operated machinery for the manufacture of tobacco or any apparatus for the manufacture of dutiable goods is found shall each be deemed, until the contrary is proved, knowingly to have kept or had in his possession such still, utensil or other apparatus or power-operated machinery for the manufacture of tobacco or apparatus for the manufacture of dutiable goods, as the case may be.

(3) Nothing in subsection (1) shall apply to stocks held by a bona fide trader in scientific apparatus or in machinery or, with the approval of the Director-General, to stills, utensils or other apparatus for distilling, fermenting or otherwise manufacturing intoxicating liquors or machinery for the manufacture of tobacco or any other apparatus or machinery for the manufacture of dutiable goods in the possession of a person constructing a distillery, brewery or other factory with the approval of the Director-General or of a person in occupation of premises temporarily closed down, in respect of which a licence had previously been held.

65. [*Not in use*]

Bottling warehouse

66.—(1) No person shall bottle any intoxicating liquors imported or manufactured in Singapore, or blend, compound or vary any intoxicating liquors except under and in accordance with the provisions of a licence granted by the Director-General and at the bottling warehouse or warehouses specified in the licence.

[3/2008 wef 04/04/2008]

(2) Such licence shall be granted at the discretion of the Director-General upon payment of the prescribed fee, and shall be for such period and subject to such conditions as may be prescribed by regulations made under this Act, and may be suspended or withdrawn at any time by the Director-General.

(2A) A licence to bottle any intoxicating liquors imported or manufactured in Singapore, or to blend, compound or vary any such intoxicating liquors at a bottling warehouse specified therein shall be deemed to be a licence for warehousing such dutiable goods at the bottling warehouse as provided for in section 51(1).

[3/2008 wef 04/04/2008]

(3) *[Deleted by Act 25 of 2011 wef 01/01/2012]*

Prohibition on keeping of utensil, apparatus, etc., for bottling, blending, etc.

67.—(1) No person, other than the holder of a licence under section 66(1), or under section 83(3) for bottling intoxicating liquors imported or manufactured in Singapore, or blending, compounding or varying any intoxicating liquors, shall knowingly keep or have in his possession any utensil, apparatus, material or ingredient for bottling, blending, compounding or varying intoxicating liquors.

[3/2008 wef 04/04/2008]

(2) The owner and the occupier of any land or premises upon which any utensil, apparatus, material or ingredient for bottling, blending, compounding or varying intoxicating liquors is found shall each be deemed, until the contrary is proved, knowingly to have kept or had in his possession such utensil, apparatus, material or ingredient for the bottling, blending, compounding or varying of intoxicating liquors, as the case may be.

(3) Nothing in subsection (1) shall apply to stocks held by a bona fide trader in scientific apparatus or in machinery or, with the approval of the Director-General, to any utensil, apparatus, material or ingredient for bottling, blending, compounding or varying intoxicating liquors in the possession of a person constructing a bottling warehouse, distillery, brewery or other factory with the approval of the Director-General or of a person in occupation of premises temporarily closed down, in respect of which a licence had previously been held.

Exemption

68. Nothing in this Act shall apply to —

- (a) any bottling, blending, compounding or varying of intoxicating liquors by a legally qualified medical practitioner or by any chemist in the service of the Government or by any person registered as a pharmacist under the Pharmacists Registration Act 2007 and has in force a valid practising certificate issued under that Act or, with the approval of the Director-General, by a qualified chemist which is proved to be for genuine medicinal or scientific purposes; and
- (b) any distillation by a legally qualified medical practitioner or by any chemist in the service of the Government or by any person registered as a pharmacist under the Pharmacists Registration Act 2007 and has in force a valid practising certificate issued under that Act or, with the approval of the Director-General, by a qualified chemist which is proved to be for genuine medicinal or scientific purposes or, with the approval of the Director-General, to any distillation of essential oils.

[48/2007 wef 01/09/2008]

Power to enter licensed premises

69. A senior officer of customs, or any officer of customs deputed by him for the purpose, shall at all times have access to any premises licensed under this Part.

PART VIII

[Repealed by Act 5 of 2015 wef 01/04/2015]

PART IX**DRAWBACK****Drawback on imported tobacco manufactured in Singapore**

78. Where any tobacco on which duty has been paid is manufactured in Singapore and is re-exported as part or ingredient of the manufactured tobacco, the Director-General may, on such re-export, allow to the manufacturer a drawback of the whole or such proportion of the duty paid as the Minister may prescribe if —

- (a) the tobacco has been manufactured in a factory licensed under section 63(1) or under section 83(3) for manufacturing dutiable goods;
[3/2008 wef 04/04/2008]
- (b) provision to the satisfaction of the Director-General has been made for the control and supervision in the factory of the deposit and issue for use of the tobacco on which duty has been paid;
- (c) such tobacco has been imported by the manufacturer or purchased by him before removal from customs control;
- (d) such tobacco is re-exported within 6 months from the date upon which excise duty was paid; and
- (e) the prescribed monthly supplementary licence fee has been paid before the removal into the factory of the tobacco as it is intended to re-export after manufacture.

[33/2000]

[3/2008 wef 04/04/2008]

Drawback on imported goods on which duty has been paid

79.—(1) This section and sections 80, 81 and 134 shall apply to all goods which have become dutiable by virtue of an order published under section 10(1).

(2) This section shall not apply to goods affected —

- (a) by section 13, unless the Minister otherwise directs; or
- (b) by section 15 or 28.

(3) When any goods, referred to in subsection (1), upon which customs duty or excise duty has been paid and not drawn back are re-exported, the whole or such proportion of the duty paid as the Minister may prescribe calculated in accordance with subsection (4) may, in the discretion of the Director-General, be repaid as drawback, if —

- (a) the goods are identified to the satisfaction of a senior officer of customs at the Port of Singapore or any customs airport at which goods are shipped or loaded for re-export, or at the place of re-export;
- (b) the drawback claimed in respect of any one consignment of re-exported goods is not less than \$100;
- (c) the goods are re-exported within 6 months of the date upon which the customs duty or excise duty was paid;
- (d) payment of drawback upon goods of a class to which the goods to be re-exported belong has not been prohibited by any subsidiary legislation made under this Act;
- (e) written notice has been given to a senior officer of customs at or before the time of re-export that a claim for drawback will be made and established to the satisfaction of a senior officer of customs within 3 months of the date of re-export;
- (f) the goods have not been used after importation; and
- (g) a declaration has been made by the person entitled to drawback that the conditions on which drawback is payable have been fulfilled.

[33/2000]

(4) The amount of drawback allowed shall be calculated at the rate of customs duty or excise duty levied at the time of import or at the rate of customs duty leviable on goods of a like description at the time of re-export of the goods, whichever is the lower.

[33/2000]

Declaration by claimant

80. Every person claiming drawback on any goods re-exported shall, personally or by his agent, make to a senior officer of customs a

declaration, in accordance with section 96, that the goods have actually been re-exported and have not been relanded and are not intended to be relanded at any place in Singapore.

[23/93]

Drawback on goods used in manufacture

81. Where any goods are prescribed to be goods in respect of which drawback may be allowed on exportation as part or ingredient of any goods manufactured in Singapore and the prescribed goods are so exported by the manufacturer as part or ingredient of any goods manufactured in Singapore, then if customs duty or excise duty has been paid on the prescribed goods and not drawn back the Director-General may, on such exportation, allow to the manufacturer a drawback of the duty so paid at such rates as may be prescribed, if —

- (a) the goods exported have been manufactured on premises approved by the Director-General;
- (b) provision to the satisfaction of the Director-General has been made for the control and supervision on the premises of the deposit and issue for use of the prescribed goods;
- (c) such books of account are kept as the Director-General may require for the purpose of ascertaining the quantity of the prescribed goods used in the manufacture;
- (d) such prescribed goods are exported within 12 months from the date upon which customs duty or excise duty was paid or within such further period as may be approved by the Director-General; and
- (e) a declaration has been made by the person entitled to drawback that the conditions on which drawback is payable have been fulfilled.

[33/2000]

PART X

DUTY FREE SHOPS FOR TOURISTS

Duty free shops for tourists

82.—(1) The Director-General may, in his discretion, on payment of such fees as may be prescribed, grant a licence to any person (referred to in this Act as the licensee) to sell goods to tourists and returning or departing residents of Singapore free of duty in such premises as may be designated in the licence.

(2) Any such licence shall be for such period and subject to such conditions as may be specified in the licence.

(3) Such premises shall be deemed to be a licensed warehouse for the purposes of section 51 except that a licensee of those premises shall not be required to take out a separate licence for warehousing goods in those premises.

(4) A senior officer of customs, or any officer of customs deputed by him for the purpose, shall at all times have access to any such licensed premises for the purpose of checking accounts and records and for such other purposes as may be considered necessary.

(5) The licensee shall, for the proper conduct of his business, furnish such security as may be required by the Director-General.

(6) Any licence granted under subsection (1) may, in the discretion of the Director-General, be suspended or withdrawn at any time.

(7) [*Deleted by Act 25 of 2011 wef 01/01/2012*]

(8) No person, other than a licensee, shall issue, display or distribute or cause to be issued, displayed, or distributed any advertisement, writing, pamphlet, price list or other document which may imply or give reasonable cause for the public to believe that he has for sale on his premises goods which are duty free or tax free.

(9) Any person who contravenes subsection (8) shall be guilty of an offence.

PART XI

COMPOSITE LICENCE

Grant of composite licence

83.—(1) Any person who intends to carry out 2 or more specified activities for which 2 or more licences under this Act or the Goods and Services Tax Act (Cap. 117A) are required may, on payment of such fees as may be prescribed, apply for a single composite licence authorising the person to carry out those specified activities.

[3/2008 wef 04/04/2008]

(2) An application for a composite licence for specified activities shall be made to —

(a) the Director-General; or

(b) if any of the specified activities is an activity referred to in paragraph (b) of the definition of “specified activity” in subsection (9), the Director-General and the Comptroller.

[3/2008 wef 04/04/2008]

(3) On receipt of an application under subsection (2), the Director-General, or the Director-General and the Comptroller, as the case may be, may grant a composite licence to the applicant.

[3/2008 wef 04/04/2008]

(4) Every composite licence granted under subsection (3) shall specify the person to whom, the premises in respect of which, and the activities for which, the licence is granted.

[3/2008 wef 04/04/2008]

(5) Every composite licence granted under subsection (3) shall be for such period and subject to such conditions as may be specified in the licence.

[3/2008 wef 04/04/2008]

(6) The Director-General may suspend or withdraw the whole of any composite licence granted under subsection (3), or such part of any such composite licence relating to any of the activities referred to in paragraph (a) of the definition of “specified activity” in subsection (9).

[3/2008 wef 04/04/2008]

(7) The Comptroller may suspend or withdraw the part of any composite licence granted under subsection (3) relating only to the

activity referred to in paragraph (b) of the definition of “specified activity” in subsection (9).

[3/2008 wef 04/04/2008]

(8) Where a composite licence has been granted under subsection (3) in respect of 2 or more specified activities specified in the licence —

- (a) the licensee shall not be required by this Act or the Goods and Services Tax Act (Cap. 117A) to take out a separate licence for each of those activities; and
- (b) the premises in respect of which the composite licence is granted shall be deemed to be licensed under the relevant provisions of this Act or the Goods and Services Tax Act, as the case may be.

[3/2008 wef 04/04/2008]

(9) In this section —

“Comptroller” means the Comptroller of Goods and Services Tax and includes any person authorised by him to grant a composite licence;

“specified activity” means —

- (a) in relation to any goods liable to duty —
 - (i) warehousing dutiable goods for which a licence is required under section 51;
 - (ii) manufacturing dutiable goods for which a licence is required under section 63;
 - (iii) bottling intoxicating liquors imported or manufactured in Singapore, or blending, compounding or varying any such intoxicating liquors, for which a licence is required under section 66; or
 - (iv) selling goods to tourists and to returning or departing residents of Singapore free of duty for which a licence is required under section 82; or

- (b) in relation to any goods liable to goods and services tax on the import of goods into Singapore under the Goods and Services Tax Act (Cap. 117A), storing goods without payment of such tax for which a licence is required under regulations made pursuant to section 37(5)(b) of that Act.

[3/2008 wef 04/04/2008]

[Act 25 of 2011 wef 01/01/2012]

Sale by retail vested in Director-General

84. *[Repealed by Act 4/2003]*

PART XII

MISCELLANEOUS PROVISIONS

Documents to be produced on demand

85.—(1) On demand by the proper officer of customs, the importer or exporter of any dutiable goods or his agent shall produce to that officer all invoices, bills of lading, certificates of origin or of analysis and any other documents, which that officer may require to test the accuracy of any declaration made by the importer or exporter to any officer of customs.

(2) On demand by a senior officer of customs, the importer or exporter of any dutiable goods or his agent shall produce to that officer all books of accounts, invoices, bills of lading, certificates of origin, or of insurance or of analysis and any other documents including documents on terms of trade relating to the purchase, importation or sale of the goods by the importer or exporter or his agent.

[90

Computer service

86.—(1) The Director-General may establish and operate a computer service and make provision for any manifest, return, list, statement, declaration, direction, notice, permit, receipt or other document required or authorised by this Act to be made, served or

submitted by electronic transmission (referred to in this Act as an electronic notice).

[24/96]

(2) A registered user may, in accordance with the regulations made under subsection (13), make and serve an electronic notice to the computer account of the Director-General.

[24/96]

(3) The Director-General or any person authorised by him may, in accordance with the regulations made under subsection (13), make and serve an electronic notice to the computer account of a registered user.

[24/96]

(4) Where an electronic notice is transmitted to the computer account of the Director-General using the authentication code assigned to a registered user —

- (a) with or without the authority of the registered user; and
- (b) before the notification to the Director-General by the registered user in the prescribed manner, of cancellation of the authentication code,

that notice shall, for the purposes of this Act, be presumed to be made by the registered user unless he adduces evidence to the contrary.

[24/96]

(5) Where the registered user alleges that he has transmitted no such electronic notice referred to in subsection (4), the burden is also on him to adduce evidence of that fact.

[24/96]

(6) For the purposes of this Act, an electronic notice or a copy thereof shall not be inadmissible in evidence merely on the basis that it was transmitted without the making or delivery of any equivalent document or counterpart in paper form.

[24/96]

(7) Notwithstanding any other written law, in any proceedings under this Act, an electronic notice or a copy thereof (including a print-out of that notice or copy) or any database report (including a print-out of that report) relating to that notice —

- (a) certified by the Director-General to contain all or any information transmitted in accordance with this section; and
- (b) duly authenticated in the manner specified in subsection (8) or is otherwise duly authenticated by showing that there is no material discrepancy between the electronic notice or copy thereof certified by the Director-General and the copy of the same electronic notice kept by an independent record keeper appointed under any regulations made under subsection (13),

shall be admissible as evidence of the facts stated or contained therein.

[24/96]

(8) For the purposes of this section, a certificate —

- (a) giving the authentication code and other particulars of any user and device (if known) involved in the production and transmission of, and identifying the nature of, the electronic notice or copy thereof; and
- (b) purporting to be signed by the Director-General or by a person occupying a responsible position in relation to the operation of the computer service at the relevant time,

shall be sufficient evidence that the electronic notice or copy thereof has been duly authenticated, unless the court, in its discretion, calls for further evidence on this issue.

[24/96]

(9) Where an electronic notice or a copy thereof is admissible under subsection (7), it shall be presumed, until the contrary is proved, that the contents of the electronic notice or copy thereof have been accurately transmitted.

[24/96]

(10) The Director-General may, for the purpose of facilitating any electronic transmission under this section, approve the use in any such electronic transmission of symbols, codes, abbreviations or other notations to represent any particulars or information required under this Act.

[24/96]

(11) Any officer of customs or any other person employed in the administration of this Act shall not be treated as having contravened any provision of any written law relating to confidentiality or secrecy merely because he communicates to the independent record keeper or his employee or permits the independent record keeper or his employee to have access to any electronic notice or any information contained therein.

[24/96]

(12) The independent record keeper, his employee and any person transmitting an electronic notice on behalf of another person shall not divulge or disclose the contents of any electronic notice or a copy thereof without the prior written consent of the Director-General.

[24/96]

(13) The Minister may make regulations —

- (a) prescribing the conditions for subscription to the computer service, including the manner in which the authentication codes are to be assigned;
- (b) prescribing the manifests, returns, lists, statements, declarations, directions, notices, permits, receipts or any other document which may be transmitted through the computer service including the form and manner in which they are to be transmitted;
- (c) for the correction of errors in or amendments to electronic notices;
- (d) prescribing the procedure for use of the computer service including the procedure in circumstances where there is a breakdown or interruption in the service;
- (e) for the appointment of an independent record keeper to be charged with the duty to maintain for a prescribed period a record of all the electronic notices and transactions made through the data service provider between the Director-General and the registered users, such a duty to include keeping the database reports;
- (f) for the independent record keeper to produce a copy of the relevant record pertaining to any electronic notice or a

copy thereof to either the Director-General or the registered user, whose electronic notice is in issue, when requested by either party to do so;

- (g) for the standards of security, confidentiality, data integrity and conduct of the computer service and for the review of the operations and activities of the data service provider by such authority or expert as may be prescribed; and
- (h) generally for the better provision of the computer service.

[90A
[24/96]

Preservation of records

87.—(1) Any duty under this Act to keep or preserve any books of account, register, stock book or other records may, after the goods to which such records relate have been removed from customs control, be discharged by the preservation of the information contained therein by such means as the Director-General may approve.

[24/96]

[Act 25 of 2011 wef 01/01/2012]

(2) Where the information referred to in subsection (1) is so preserved, a copy of any document forming part of the records shall, subject to subsections (3) and (4), be admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.

[24/96]

(3) The Director-General may, as a condition of approving under subsection (1) any means of preserving information contained in any books of account, register, stock book or other records, impose such reasonable requirements as appear to him necessary for securing that the information will be as readily available to him as if the books of account, register, stock book or records themselves had been preserved.

[24/96]

(4) A statement contained in a document produced by a computer shall not by virtue of subsection (2) be admissible in evidence

whether in civil or criminal proceedings except in accordance with the Evidence Act (Cap. 97).

[90B
[24/96]

Power of Director-General to obtain information and furnishing of information

88.—(1) The Director-General or any officer of customs authorised by him shall at all times have full and free access to all buildings, places, books, documents and other records for any of the purposes of this Act, and may inspect, copy or make extracts from any such books, documents or records.

[24/96]

(2) The Director-General or any officer of customs authorised by him may take possession of any such books, documents or records where in his opinion —

- (a) the inspection, copying thereof or extraction therefrom cannot reasonably be performed without taking possession;
- (b) the books, documents or records may be interfered with or destroyed unless possession is taken; or
- (c) the books, documents or records may be required as evidence in proceedings for an offence under this Act or in proceedings for the recovery of customs duty, excise duty, tax or penalty, or in proceedings by way of an appeal against an assessment of customs duty, excise duty or tax.

[24/96; 33/2000]

(3) The Director-General may require any person to give orally or in writing, as may be required, all such information concerning his or any other person's transactions made in the course of a business as may be demanded of him by the Director-General for the purposes of this Act.

[24/96]

(4) No person shall, by virtue of this section, be obliged to disclose any particulars as to which he is under any statutory obligation to observe secrecy.

[90C
[24/96]

Information not to be published or disclosed

89.—(1) No particulars, information or document furnished for the purposes of this Act shall, unless with the prior consent in writing of the person having the control, management or superintendence of the goods in relation to which the same was given or furnished —

(a) be published; or

(b) be communicated or disclosed to any person,

except where it is necessary for the purposes of —

(i) a prosecution under this Act or the Goods and Services Tax Act (Cap. 117A);

(ii) enabling an officer of customs to enforce a provision of this Act;

(iii) enabling the Comptroller of Goods and Services Tax or an officer of customs to enforce a provision of the Goods and Services Tax Act;

(iv) enabling an officer of customs to investigate a suspected offence under this Act;

[Act 25 of 2011 wef 01/01/2012]

(v) enabling the Comptroller of Goods and Services Tax or an officer of customs to investigate a suspected offence under the Goods and Services Tax Act;

[24/96]

[Act 25 of 2011 wef 01/01/2012]

(vi) a prosecution of such offence under such written law (other than this Act and the Goods and Services Tax Act) as may be prescribed;

[Act 25 of 2011 wef 01/01/2012]

- (vii) enabling a public agency to enforce such provision of such written law (other than this Act and the Goods and Services Tax Act) as may be prescribed;
[Act 25 of 2011 wef 01/01/2012]
- (viii) enabling a public agency to investigate such suspected offence under such written law (other than this Act and the Goods and Services Tax Act) as may be prescribed;
[Act 25 of 2011 wef 01/01/2012]
[Act 34 of 2018 wef 10/10/2018]
- (ix) enabling a public agency to take steps to protect individuals and communities from risks or threats to public health or safety, or to protect against risks or threats to the security of Singapore (including her financial and economic security), provided the approval of the Minister has been given for the publication, communication or disclosure for such purpose; or
[Act 25 of 2011 wef 01/01/2012]
[Act 3 of 2014 wef 01/04/2014]
[Act 34 of 2018 wef 10/10/2018]
- (x) satisfying a request for information under section 140EB or 140LA(2H) of the Copyright Act, or section 85B or 93A(2H) of the Trade Marks Act.
[Act 34 of 2018 wef 10/10/2018]
- (1A) The approval of the Minister referred to in subsection (1)(ix) may be given in respect of —
- (a) a specific public agency or a class of public agencies; and
- (b) a specific request for particulars, information or documents, or requests for particulars, information or documents falling within such class as the Minister may in his approval specify.
[Act 25 of 2011 wef 01/01/2012]
- (1B) Nothing in subsection (1) shall prevent the Minister, and any public officer assisting the Minister and duly authorised by the Minister for the purposes of this subsection, from having access to such particulars, information or document referred to in subsection (1) as may be necessary for the performance of his

official duties in connection with this Act or the Goods and Services Tax Act.

[Act 25 of 2011 wef 01/01/2012]

(2) Any officer of customs or any person employed or engaged in the administration of this Act who makes use of, publishes or permits any other person to see or communicates or discloses to any other person the contents of any such particulars, information or document to any other person otherwise than with such consent or for such purpose as is referred to in subsection (1), shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$6,000 or to imprisonment for a term not exceeding 12 months or to both.

[24/96]

(3) Any person, having possession of any information which to his knowledge has been communicated, disclosed or published in contravention of this section, who publishes or communicates that information to any other person shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$6,000 or to imprisonment for a term not exceeding 12 months or to both.

[24/96]

(4) In this section —

“Comptroller”, in relation to goods and services tax, has the same meaning as in the Goods and Services Tax Act;

“public agency” means a public officer, an organ of state or a ministry or department of the Government, or a public authority established by or under any public Act for a public purpose or a member, an officer or an employee, or any department, thereof.

[Act 25 of 2011 wef 01/01/2012]

[Act 3 of 2014 wef 01/04/2014]

Retention of trade documents

90.—(1) Every importer or exporter of dutiable goods or his agent shall keep the following documents and records relating to the goods:

- (a) invoices;
- (b) books of accounts;

- (c) bills of lading;
- (d) packing lists;
- (e) certificates of origin;
- (f) certificates of analysis;
- (g) certificates of insurance;
- (h) any document or record on the terms of trade relating to the purchase, importation, sale or exportation of the goods by the importer or exporter or his agent; and
- (i) such other documents or records as may be prescribed.

[33/2000]

[Act 25 of 2011 wef 01/01/2012]

(2) The documents and records referred to in subsection (1) shall be retained —

- (a) in relation to goods in a Government warehouse or licensed warehouse, for a period of not less than 5 years from the date those goods are removed from the Government warehouse or licensed warehouse, as the case may be; or
- (b) in any other case, for a period of not less than 5 years from the date on which the goods are released by the proper officer of customs.

[2/2007 wef 01/03/2007]

[3/2008 wef 04/04/2008]

(2A) The duty under this section to retain documents and records may be discharged by the keeping, or preservation of the information contained therein, in accordance with section 87.

[Act 25 of 2011 wef 01/01/2012]

(2B) Subsection (2A) is without prejudice to any obligation relating to the retention of any document or record under such treaty, memorandum of understanding or other agreement between Singapore and the government of a country or territory outside Singapore, as may be prescribed.

[Act 25 of 2011 wef 01/01/2012]

(3) Any person who fails, without reasonable excuse, to comply with this section shall be guilty of an offence and shall be liable on

conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both.

[90E
[33/2000]

Persons bound to give information or produce documents

91.—(1) Every person required by the proper officer of customs to give information or to produce any travel document or any document on any subject into which it is the officer's duty to inquire under this Act and which it is in that person's power to give or produce shall be bound to give such information or to produce such document for inspection.

[24/96]

(2) The proper officer of customs may specify the customs office or station or other place at which that person is required to give information or to produce any document.

[24/96]

(3) In subsection (1), "travel document" means a passport furnished with a photograph of the holder or some other similar document establishing to the satisfaction of the proper officer of customs the identity of the holder and his nationality, domicile or place of permanent residence.

[24/96]

Service of notices

92.—(1) Every notice or document required by this Act to be served on any person may be served —

- (a) by delivering the notice or document to the person;
- (b) by sending the notice or document by registered post addressed to the person at his usual or last known place of residence or business;
- (c) where the person is a body of persons or a company —
 - (i) by delivering the notice or document to the secretary or other like officer of the body of persons or company at its registered office or principal place of business; or

- (ii) by sending the notice or document addressed to the body of persons or company at its registered office or principal place of business; or
- (d) by an electronic notice transmitted in accordance with section 86.

[23/93; 24/96]

(2) Any notice or document sent by registered post to any person in accordance with subsection (1) shall be deemed to be duly served on the person to whom the letter is addressed at the time when the letter would in the ordinary course of post be delivered and in proving service of such notice or document it shall be sufficient to prove that the envelope containing the notice or document was properly addressed, stamped and posted by registered post.

[23/93]

Baggage of passengers

93.—(1) Notwithstanding anything in this Act but subject to subsection (2), every passenger or other person arriving in Singapore shall —

- (a) declare to the proper officer of customs at the customs station all dutiable goods in his possession, whether on his person or in any baggage or in any vehicle —
 - (i) which exceed his duty free allowance; or
 - (ii) for which no duty free allowance is granted; and
- (b) pay the customs duty or excise duty leviable thereon before he proceeds.

[4/2003]

(2) Notwithstanding anything in this Act, every passenger or other person arriving in Singapore at a point of entry which has a Red Channel and a Green Channel shall —

- (a) proceed to the Red Channel to declare to the proper officer of customs all dutiable goods in his possession, whether on his person or in any baggage or in any vehicle —
 - (i) which exceed his duty free allowance; or
 - (ii) for which no duty free allowance is granted; and

- (b) pay the customs duty or excise duty leviable thereon before he proceeds.

[4/2003]

(3) Where a passenger or person fails to pay any customs duty or excise duty on any dutiable goods in accordance with subsection (1) or (2), those dutiable goods shall be deemed to be uncustomed goods.

[4/2003]

(4) Any passenger or other person arriving in Singapore who proceeds to the Green Channel with dutiable goods which exceed his duty free allowance, or any goods for which no duty free allowance is granted in his possession, either on his person or in any baggage or in any vehicle shall be presumed, until the contrary is proved, to be in possession of uncustomed goods.

[24/96]

(5) The baggage of passengers may be examined and delivered in such manner as a senior officer of customs may direct, and it shall be the duty of the person in charge of the baggage to produce, open, unpack and repack the baggage.

Proper officer of customs may take samples

94.—(1) The proper officer of customs may at any time, if his duties so require, take samples of any goods —

- (a) to ascertain whether they are goods of a description liable to any customs duty or excise duty;
- (b) to ascertain the customs duty or excise duty payable on the goods; or
- (c) for such other purposes as the proper officer of customs may consider necessary.

[33/2000]

(2) The samples may be disposed of in such manner as the Director-General shall direct.

(3) No payment shall be made for the cost of any sample taken but the proper officer of customs shall give a receipt for any sample so taken.

Addition or deduction of new or altered duties in the case of contract

95.—(1) Where any new customs duty or excise duty is imposed or where any customs duty or excise duty is increased, and any goods in respect of which the customs duty or excise duty is payable are delivered on or after the day on which the new or increased customs duty or excise duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover from the purchaser as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new customs duty or excise duty, or the increase of the customs duty or excise duty, as the case may be.

[33/2000]

(2) Where any customs duty or excise duty is decreased or abolished, and any goods affected by the customs duty or excise duty are delivered on or after the day on which the decrease or abolition takes effect in pursuance of a contract made before that day, the purchaser of the goods, in the absence of any agreement to the contrary, may, if the seller has had in respect of those goods the benefit of the decrease or abolition of the customs duty or excise duty, deduct from the contract price a sum equal to the amount of the decrease of customs duty or excise duty, or the customs duty or excise duty, as the case may be.

[33/2000]

Declarations to give a full and true account

96.—(1) The declarations referred to in sections 37, 59 and 80 shall, unless the Director-General allows under subsection (2), be made and submitted by an electronic notice in accordance with section 86 and such declaration shall give a full and true account of such particulars as are required by the Director-General.

[24/96]

(2) The Director-General may, in his discretion and subject to such conditions as he may impose, allow any declaration referred to in sections 37, 59 and 80 to be made on a form determined by the Director-General.

[24/96]

- (3) Such declaration shall —
- (a) give a full and true account of the particulars for which provision is made in the form; and
 - (b) be in duplicate or in such other number of copies as the person to whom the declaration is required to be made may direct.

[24/96]

Agents and employees

97.—(1) The agent or employee of any person or firm may transact business generally at any customs office on behalf of the person or firm subject to the following provisions:

- (a) a senior officer of customs may refuse to transact business with the agent or employee unless the person or a member of the firm identifies the agent or employee to the officer as empowered to transact such business and deposits with that officer a signed authority authorising the agent or employee to transact such business on behalf of that person or firm; or
- (b) a senior officer of customs may in addition require that person or firm to give such security as he may consider adequate for the faithful and incorrupt conduct of the agent or employee acting on behalf of that person or firm.

(2) The Director-General may forfeit the whole or such part of the amount secured under subsection (1)(b) as the Director-General may think fit if he is satisfied that the agent or employee has committed or attempted to commit or abetted the commission of an improper or corrupt act.

Director-General may charge rates, etc.

98.—(1) Where, upon the application of a person having the possession and management of any place (referred to in this section as the applicant), that place or any part thereof —

- (a) is determined by the Director-General under section 31(1)(a)(ii) to be an authorised pier or place in Singapore reserved for the separate and exclusive import,

export and transshipment by sea of goods by a particular person or class of persons associated with the applicant;

- (b) is prescribed by regulations under section 143 to be a customs airport reserved for the separate and exclusive import, export and transshipment by air of goods by a particular person or class of persons associated with the applicant; or
- (c) is prescribed by regulations under section 143 to be a customs office or a customs station reserved for the separate and exclusive import, export and transshipment of goods by a particular person or class of persons associated with the applicant,

the Director-General may, with the approval of the Minister, require the applicant to pay to the Director-General a rate at such intervals and at such amount or rate as may be prescribed, for or in connection with acts required by or under this Act to be done by officers of customs at that place or part thereof.

(2) The number of officers of customs to be deployed at any authorised pier or place or at any customs airport, customs office or customs station referred to in subsection (1) shall be determined at the discretion of the Director-General.

(3) In this section and section 143, any reference to the separate and exclusive import, export and transshipment of goods includes a reference to the separate and exclusive import, export and transshipment of goods carried out only during a particular period or periods in a day by a particular person or class of persons.

(4) Any sum purportedly determined and collected by the Director-General before the date of commencement of section 31(a) of the Immigration (Amendment) Act 2012 at any customs airport reserved for the separate and exclusive import, export and transshipment by air of goods by a particular person or class of persons associated with the applicant shall be deemed to have been, by force of this section, validly imposed as a rate under this section as if this section was in force at the material time; and no legal proceedings shall be instituted

on or after 9th July 2012 in any court on account of or in respect of any collection of these sums by the Director-General.

[Act 18 of 2012 wef 19/12/2012]

Late payment charges and interest

98A.—(1) The Director-General may impose —

- (a) charges for the late payment of any customs duty, excise duty, tax, fee or other charge payable under this Act; and
- (b) interest payable on any outstanding amount of any customs duty, excise duty, tax, fee or charge or for any payment thereof by instalment.

(2) Every amount collected before the date of commencement of this section as, or purportedly as —

- (a) charges for the late payment of any customs duty, excise duty, tax, fee or other charge under this Act; or
- (b) interest on any outstanding amount of any customs duty, excise duty, tax, fee or charge or for any payment thereof by instalment,

shall be deemed to be and always to have been validly collected, and no legal proceedings shall lie or be instituted or maintained in any court of law on account of or in respect of any such collection.

[Act 25 of 2011 wef 01/01/2012]

Power to appoint agent, etc., for recovery of duty

98B.—(1) The Director-General may by notice in writing, if he thinks it necessary, declare any person to be the agent of any other person.

(2) The person declared the agent under subsection (1) shall be the agent of such other person for the purposes of this Act and may be required to pay any duty due or which may become due from any moneys, including pensions, salaries, wages or any other remuneration, which, at the date of receipt of the notice or at any time not later than 90 days thereafter may be held by him for or due by him to the person whose agent he has been declared to be, and in

default of such payment, the duty shall be recoverable from him in the manner provided by section 10(3).

(3) For the purposes of this section, the Director-General may require any person to give him information as to any moneys, funds or other assets which may be held by the person for, or of any moneys due by the person to, any other person.

(4) For the purposes of payment of any duty due from any moneys referred to in subsection (2) in a joint account at any bank or from the proceeds of sale of any immovable property owned by 2 or more persons as joint owners, the following provisions shall apply:

- (a) the person declared by the Director-General under subsection (1) to be the agent of any person who is an owner of such moneys shall —
 - (i) within 14 days after the receipt of the notice under subsection (1), send a notice by registered post addressed to every owner of such moneys at the address last known to the agent informing the owner of such declaration; and
 - (ii) retain such amount of the moneys as is presumed under paragraph (b) to be owned by the person from whom duty is due and, subject to paragraph (c), within 42 days after the receipt of the notice under subsection (1), or within such further period as the Director-General in his discretion may allow, pay over the duty due from such amount to the Director-General;
- (b) it shall be presumed, until the contrary is proved, that the holders of a joint account at any bank shall have equal share of the moneys in the account as at the date of receipt of the notice under subsection (1) and that the joint owners of any immovable property shall share the proceeds of sale of the property equally;
- (c) any owner of such moneys who objects to the share presumed under paragraph (b) shall give notice of the owner's objection in writing to the person declared to be

the agent under subsection (1) within 28 days after the receipt of the notice of the agent under paragraph (a)(i), or within such further period as the Director-General in his discretion may allow, and furnish proof as to the owner's share of the moneys;

- (d) where an objection under paragraph (c) has been received, the person declared to be the agent shall —
 - (i) retain the amount of such moneys referred to in paragraph (a)(ii) until such time as the Director-General by notice under paragraph (e) informs him of his decision on the objection; and
 - (ii) inform the Director-General of the objection within 7 days after the receipt of the objection;
 - (e) the Director-General shall consider the objection and shall by notice in writing inform the person declared to be the agent of his decision and the agent shall, notwithstanding any appeal under paragraph (f), pay over any duty due from the share of moneys decided by the Director-General as the amount, not exceeding the amount presumed under paragraph (b) to be the share of the person by whom the duty is payable, held by the agent for or due by the agent to the person;
 - (f) any owner of such moneys aggrieved by the decision of the Director-General under paragraph (e) may, notwithstanding section 100, appeal against the decision to the High Court; and
 - (g) for the purpose of this subsection, “joint account” means any account in the names of 2 or more persons but excludes any partnership account, trust account and any account where a minor is one of the joint account holders.
- (5) Where an agent makes any payment of moneys to the Director-General under this section —
- (a) the agent shall be deemed to have been acting under the authority of the person by whom the duty is payable (referred to in this section as the person in default);

- (b) the amount of the duty due from the person in default shall be reduced by the amount paid by the agent to the Director-General; and
- (c) the amount of the reduction shall, to the extent of that amount, be deemed to have been paid to the person in default in accordance with any law, contract or scheme governing the payment of moneys held by the agent for or due from the agent to the person in default.

(6) Where —

- (a) an amount of duty is due from any person under this Act otherwise than as an agent under this section;
- (b) except for this subsection, an amount is or would, at any time during the period of 90 days after the date of the receipt of the notice in paragraph (c), be payable by the Government to the person in default by or under any written law, contract or scheme; and
- (c) before payment of the amount referred to in paragraph (b) is made to the person in default, the Director-General serves notice on any public officer by whom the payment is to be made that the duty is due from the person in default,

then the public officer shall, notwithstanding any other written law, contract or scheme, be entitled to reduce the amount referred to in paragraph (b) by the amount of the whole or any part of the duty referred to in paragraph (a), and if the public officer makes such a reduction —

- (i) the amount of the duty referred to in paragraph (a) shall be reduced by the amount of the reduction; and
- (ii) the amount of the reduction shall, to the extent of such amount, be deemed to have been paid to the person in default in accordance with any law, contract or scheme governing the payment of moneys referred to in paragraph (b) to the person in default.

(7) In this section, “duty” includes any penalty or any other money which a person is liable to pay to the Director-General under this Act.

[Act 25 of 2011 wef 01/01/2012]

Indemnification of agent

98C. Every person liable under section 98B for the payment of duty on behalf of another person may retain out of any money coming to his hands on behalf of the other person so much thereof as shall be sufficient to pay the duty; and shall be indemnified against any person for all payments made by him in pursuance and by virtue of this Act
[Act 25 of 2011 wef 01/01/2012]

Securities for payment of duty and compliance with this Act

99.—(1) The Director-General shall have the right to require and take securities for payment of duty and generally for compliance with this Act and for the protection of the revenue.

(2) Pending the giving of the required security, a proper officer of customs may refuse to do any act in the execution of his office in relation to any matter in respect of which the security is required.

(3) The security shall be given in the manner and form approved by the Director-General and may, subject to that approval, be by bond, guarantee, cash deposit or any other method or by the combination of 2 or more such methods.

(4) Any such security may be given in relation to any particular transaction or generally with respect to any class of transactions or to all transactions and for such period and amount as the Director-General thinks fit and under such conditions as to forfeiture, penalty or otherwise as he may determine.

(5) If at any time the Director-General is not satisfied with the sufficiency of any security, he may require a new security in substitution for or in addition to the security which has been given.

Appeal from decision of Director-General

100. Where it is provided in this Act that the decision on any matter rests with the Director-General then unless it is specifically provided that the decision is at the discretion of the Director-General, any person aggrieved by his decision may appeal to the Minister whose decision shall be final.

PART XIII

SEARCH, SEIZURE AND ARREST

Issue of search warrant

101.—(1) Where it appears to any Magistrate, or any senior officer of customs not below the rank of Assistant Director-General of Customs, upon information and after any inquiry which he may think necessary, that there is reasonable cause to believe that in any dwelling-house, shop or other building or place, there are concealed or deposited any —

- (a) dutiable or uncustomed goods;
- (b) goods liable to forfeiture under this Act;
- (c) goods as to which any offence under this Act has been committed; or
- (d) books, records, documents or other articles, directly or indirectly, relating to any transaction or dealing in any of the goods mentioned in this subsection,

the Magistrate or the senior officer of customs may issue a warrant authorising any officer of customs, named therein, by day or by night and with or without assistance —

- (i) to enter the dwelling-house, shop or other building or place and there to search for and seize any goods reasonably suspected of being dutiable or uncustomed goods, or goods liable to forfeiture under this Act, or goods as to which any offence under this Act is suspected to have been committed, or any books, records, documents or other articles which may reasonably be believed to be, directly or indirectly, relating to any transaction or dealing in any of the goods mentioned in this subsection;
- (ii) to arrest any person or persons being in such dwelling-house, shop, building or place, in whose possession the goods, books, records, documents or other articles may be found, or whom the officer may reasonably suspect to have concealed or deposited the goods, books, records, documents or other articles; and

- (iii) to make copies of and take any reasonable steps to preserve any books, records, documents or other articles referred to in sub-paragraph (i).

[23/93; 24/96; 4/2003]

(2) Such officer may if it is necessary to do so —

- (a) break open any outer or inner door of the dwelling-house, shop or other building or place and enter therein;
- (b) forcibly enter that place and every part thereof;
- (c) remove by force any obstruction to such entry, search, seizure and removal as he is empowered to effect; and
- (d) detain every person found in that place until that place has been searched.

Power of Magistrate, etc., to enter and search

102. A Magistrate or senior officer of customs not below the rank of Assistant Director-General of Customs may himself do what he may under section 101 empower an officer of customs to do whenever the Magistrate or senior officer of customs is competent to issue a warrant under that section.

[4/2003]

When search may be made without warrant

103. Where it appears to any senior officer of customs that there is reasonable cause to believe that in any dwelling-house, shop or other building or place there are concealed or deposited any —

- (a) dutiable or uncustomed goods;
- (b) goods liable to forfeiture under this Act;
- (c) goods as to which any offence under this Act has been committed; or
- (d) books, records, documents or other articles, directly or indirectly, relating to any transaction or dealing in any of the goods mentioned in this subsection,

and if he has reasonable grounds for believing that by reason of the delay in obtaining a search warrant the goods, books, records,

documents or other articles are likely to be removed, the officer may exercise in, upon and in respect of that dwelling-house, shop or other building or place all the powers mentioned in section 101 as if he were authorised to do so by a warrant issued under that section.

[23/93; 24/96]

Power to have access to, inspect and check operation of computer and other apparatus

103A. In connection with the exercise of the powers in section 102 or 103, any senior officer of customs or any Magistrate, as the case may be —

(a) shall be entitled at any time to have access to, and inspect and check the operation of, any computer and any associated device, apparatus or material which is or has been in use in connection with any data or document to which section 102 or 103 applies; and

(b) may require —

(i) the person by whom or on whose behalf the computer is or has been so used; or

(ii) any person having charge of, or otherwise concerned with the operation of, the computer, device, apparatus or material,

to provide the senior officer of customs or the Magistrate with such reasonable assistance as he may require for the purposes of paragraph (a).

[24/96]

Power to search vessels and aircraft

104.—(1) A proper officer of customs may —

(a) go on board any vessel or aircraft in the Port of Singapore or in any customs airport or place or within the territorial waters of Singapore and remain on board as long as the vessel or aircraft remains in Singapore;

(b) require the master of the vessel or the captain of the aircraft to give such information relating to the vessel or aircraft,

cargo, stores, crew, passengers or voyage as he may consider necessary;

- (c) rummage and search all parts of the vessel or aircraft for uncustomed goods;
- (d) examine all goods on board and all goods then being loaded or unloaded;
- (e) demand all documents which ought to be on board the vessel or aircraft;
- (f) require all or any such documents to be brought to him for inspection; and
- (g) if necessary, retain any such documents brought to him for inspection.

(2) The master of any vessel and the captain of any aircraft refusing to allow the officer to board or search the vessel or aircraft, or refusing to give such information or to produce such documents on demand shall be guilty of an offence.

(3) If any place, box or chest on board the vessel or aircraft is locked and the key withheld, the officer may open any such place, box or chest.

(4) If any goods of a class dutiable on import are found concealed on board any vessel or aircraft, they shall be deemed to be uncustomed goods.

Senior officer of customs to exercise powers of search

105.—(1) Every senior officer of customs shall be entitled to exercise in and upon and in respect of any vessel, aircraft, islet, landing place, wharf, free trade zone or railway all the powers mentioned in section 101 in as full and ample a manner as if he were authorised to do so by a warrant issued under that section.

(2) Notwithstanding anything in any other written law, every senior officer of customs, or any officer of customs deputed by him for the purpose, in exercise of his powers under subsection (1) shall have free access to the vessel, aircraft or any of the places specified in that subsection.

(3) In this section, “railway” has the same meaning as in the Railways Act (Cap. 263).

Officers of customs may stop and search conveyances

106.—(1) Any officer of customs may stop and examine any vehicle for the purpose of ascertaining whether any dutiable or uncustomed goods are contained therein.

(2) The person in control or in charge of the vehicle shall, if required to do so by the officer —

- (a) stop the vehicle and allow the officer to examine it or move his vehicle to another place for examination; and
- (b) not proceed until permission to do so has been given by the officer.

(3) The person in control or in charge of any vehicle stopped for examination under subsection (1) shall, on request by the proper officer of customs —

- (a) open all parts of the vehicle for examination by the officer; and
- (b) take all measures necessary to enable such examination as the officer considers necessary to be made.

Road barrier

107.—(1) Notwithstanding the provisions of any other written law, any senior officer of customs may, if he considers it necessary to do so for the prevention of smuggling of dutiable goods or detection of revenue evasion —

- (a) erect or place barriers in or across any public road or street or in any public place in such manner as he may think fit; and
- (b) take all reasonable steps to prevent any vehicle from being driven or ridden past any such barrier mentioned in paragraph (a).

(2) Any driver or rider of any vehicle who fails to comply with the signal of an officer of customs requiring the person to stop his vehicle

before reaching any barrier referred to in subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 6 months or to both.

(3) Any officer of customs may, without warrant, arrest any driver or rider referred to in subsection (2) unless he gives his name, identity card number and a place of address within Singapore and if the officer of customs has reason to believe that the name and address so given by the driver or rider is false he may exercise such power of arrest and detention or seizure of the vehicle.

(4) No officer of customs shall be liable for any loss or damage resulting to any vehicle or for any injury to the driver or rider or any other occupant of the vehicle or pillion rider as a result of any barrier erected by any officer of customs under subsection (1).

Power to open packages and examine goods

108. Any proper officer of customs may —

- (a) examine any goods in the course of being imported or exported or intended to be imported or exported;
- (b) for the purposes of such examination direct the goods to be brought to a customs office or a customs station; and
- (c) open any package or receptacle.

Search of persons arriving in Singapore

109.—(1) Subject to this section, any person landing, or being about to land, or having recently landed, from any vessel or aircraft, or leaving any vessel or aircraft in the territorial waters of Singapore, whether for the purpose of landing or otherwise, or entering or having recently entered Singapore by road or rail shall, on demand by any proper officer of customs —

- (a) permit his person, goods and baggage to be searched by the officer; or
- (b) together with the goods and baggage accompany the officer to a customs office or customs station or police

station and there permit his person, goods and baggage to be searched by an officer of customs.

(2) Any person who requests that his person be searched in the presence of a senior officer of customs shall not be searched except in the presence of and under the supervision of that officer, but the person may be detained until the arrival of that officer, or taken to any customs office or customs station or police station where that officer may be found.

(3) The goods and baggage of any person who requests to be present when they are searched and so presents himself within a reasonable time shall not be searched except in his presence.

(4) No woman shall be searched except by a woman.

Seizure of goods the subject of an offence

110.—(1) All goods in respect of which there has been, or there is reasonable cause to suspect that there has been, committed any offence under this Act or any breach of the provisions of this Act or of any restriction or condition subject to or upon which any licence or permit has been granted, together with any receptacle, package, vehicle, vessel not exceeding 200 tons net registered tonnage, or aircraft, in which the same may have been found or which has been used in connection with the offence or breach, and any books or documents which may reasonably be believed to have a bearing on the case may be seized by any officer of customs in any place either on land or in the territorial waters of Singapore.

[23/93; 24/96]

(2) All such goods and such receptacles, packages, vehicles, vessels or aircraft shall, as soon as practicable, be delivered into the care of a proper officer of customs whose duty it is to receive the same.

[23/93]

(3) Whenever any goods, vehicles, vessels or aircraft are seized under this Act, the seizing officer shall immediately give notice in writing of the seizure and the grounds thereof to the owner of the goods, vehicles, vessels or aircraft, if known, either by delivering the notice to him personally or by post at his place of abode, if known.

(4) The notice referred to in subsection (3) shall not be required to be given where the seizure is made on the person, or in the presence of the offender or the owner or his agent, or in the case of a vessel or an aircraft, in the presence of the master or pilot, as the case may be.

(5) The provisions of this section relating to —

(a) the seizure of goods shall apply to all the contents of any package or receptacle in which the same are found and to any article used to conceal the same;

(b) the seizure of any vessel or aircraft shall apply also to the tackle, equipment and furnishings of the vessel or aircraft; and

(c) the seizure of conveyances shall apply to all equipment thereof and to any animal by which the same is drawn.

(6) Any goods of a perishable nature or any animal or bird seized under this section may be sold immediately and the proceeds of sale held to abide the result of any prosecution or claim.

(7) Any goods which are of a dangerous character or which cannot be removed without undue expense may be destroyed on the instructions of a senior officer of customs.

(8) A senior officer of customs may, in his discretion, release any goods seized under this section to the importer or owner thereof subject to such conditions and on such security as that officer may determine.

(9) The security required under subsection (8) may be by cash deposit or bank guarantee or both.

Release of vehicle, vessel or aircraft under bond

111. When any vehicle, vessel or aircraft has been seized under this Act, a senior officer of customs may, in his discretion, temporarily return the vehicle, vessel or aircraft to the owner of the same on security being furnished to the satisfaction of the officer that the vehicle, vessel or aircraft shall be surrendered to him on demand.

Powers of arrest

112.—(1) Any officer of customs may arrest without warrant —

- (a) any person found committing or attempting to commit, or employing or aiding any person to commit, or abetting the commission of, an offence under this Act;
- (b) any person whom he may reasonably suspect to have in his possession any dutiable or uncustomed goods or any goods liable to seizure under this Act; or
- (c) any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act,

and may search or cause to be searched, any person so arrested.

(2) No woman shall be searched except by a woman.

[23/93; 24/96]

(3) An officer of customs making an arrest without warrant shall, without unnecessary delay and subject to this section as to bail or previous release, take or send the person arrested before a Magistrate's Court.

(4) No officer of customs shall detain in custody a person arrested without a warrant for a longer period than under the circumstances of the case is reasonable.

(5) Such period shall not exceed 48 hours exclusive of the time necessary for the journey from the place of arrest to the Magistrate's Court.

[23/93]

(6) No person who has been arrested by an officer of customs shall be released except on his own bond or on bail or under the special order in writing of a Magistrate or a senior officer of customs.

(7) If any person liable to arrest under this Act is not arrested at the time of committing the offence for which he is so liable, or after arrest makes his escape, he may, at any time afterwards, be arrested and be dealt with as if he had been arrested at the time of committing the offence.

PART XIV**PROVISIONS AS TO TRIALS AND PROCEEDINGS****Who may prosecute**

113. Prosecutions, in respect of offences committed under this Act, may, with the authorisation of the Public Prosecutor, be conducted by a senior officer of customs or any officer of customs specially authorised in writing in that behalf by the Director-General.

[23/93; 24/96]

[15/2010 wef 02/01/2011]

Jurisdiction of court

114. Notwithstanding the provisions of any written law to the contrary, a District Court or a Magistrate's Court shall have jurisdiction to try any offence under this Act and shall have the power to impose the full penalty or punishment in respect of the offence.

[24/96]

Burden of proof

115. If, in any prosecution in respect of any goods seized for non-payment of customs duties or excise duties or for any other cause of forfeiture or for the recovery of any penalty or penalties under this Act, any dispute arises —

- (a) whether the customs duties or excise duties have been paid in respect of those goods;
- (b) whether they have been lawfully imported or lawfully landed, or lawfully manufactured;
- (c) whether any goods are exempt from customs duty or excise duty under section 13;
- (d) concerning the place from where those goods were brought; or
- (e) whether drawback has been lawfully claimed,

in every such case the burden of proof thereof shall lie on the defendant in such prosecution.

[23/93; 24/96; 33/2000]

Presumptions of possession of dutiable, prohibited or uncustomed goods

115A.—(1) Any person who is proved to have had in his possession or custody or under his control —

- (a) any thing containing any dutiable, prohibited or uncustomed goods;
- (b) the keys of any thing containing any dutiable, prohibited or uncustomed goods;
- (c) the keys of any place or premises or any part thereof in which any dutiable, prohibited or uncustomed goods are found; or
- (d) a document of title relating to any dutiable, prohibited or uncustomed goods or any other document intended for the delivery of any dutiable, prohibited or uncustomed goods,

shall, until the contrary is proved, be presumed to have had those dutiable, prohibited or uncustomed goods in his possession.

[24/96]

(2) If any dutiable, prohibited or uncustomed goods are found in any ship or aircraft, it shall, until the contrary is proved, be presumed that those dutiable, prohibited or uncustomed goods have been imported in that ship or aircraft with the knowledge of the master or the commander or captain thereof.

[24/96]

(3) If any dutiable, prohibited or uncustomed goods are found in any vehicle, it shall, until the contrary is proved, be presumed to be in the possession of the owner of the vehicle and of the person in charge of the vehicle for the time being.

[24/96]

Proportional examination or testing of goods seized to be accepted by courts

116.—(1) When any goods suspected of being uncustomed or otherwise liable to seizure have been seized, it shall be sufficient to open, examine, and if necessary test the contents of such proportion of the goods seized as the proper officer of customs may determine.

(2) The court shall presume that the goods contained in the unopened packages or receptacles are of the same nature, quantity and quality as those found in the similar packages or receptacles which have been opened.

Proof as to registration or licensing of vehicles, vessels and aircraft

117.—(1) Where, in any prosecution under this Act, it is relevant to ascertain particulars as to the registration or licensing of any vehicle, vessel or aircraft registered or licensed in Singapore or in Malaysia, a certificate purporting to be signed by the officer responsible under any written law for the time being in force in Singapore or in Malaysia or any part thereof for such registration or licensing shall be prima facie evidence as to all particulars concerning such registration or licensing contained therein.

(2) The burden of proving the incorrectness of any particulars stated in the certificate shall be on the person denying the same.

Analyst's certificate

118.—(1) A certificate purporting to be signed by an analyst employed by such laboratory as the Director-General may specify (referred to in this section as an analyst) and purporting to be a report by him upon any matter or thing duly submitted to him for examination or analysis may be used as evidence in any proceedings for an offence under this Act on its production by the prosecution without proof of signature and shall be prima facie evidence of all matters contained therein.

[23/93; 24/96; 4/2001]

[3/2008 wef 04/04/2008]

(2) Where the accused person desires to examine an analyst on his report, he may require the court to summon that analyst to give evidence and the court shall thereupon summon that analyst as a witness for the prosecution.

[4/2001]

(3) An analyst shall be bound to state the truth in a report made under his hand.

[4/2001]

Imprisonment for non-payment of fine

119. Notwithstanding the provisions of the Criminal Procedure Code (Cap. 68), the period of imprisonment imposed by any court in respect of the non-payment of any fine under this Act, or in respect of the default of a sufficient distress to satisfy any such fine, shall be such period as in the opinion of the court will satisfy the justice of the case, but shall not exceed in any case the maximum fixed by the following scale:

<i>Where the fine</i>	<i>The period may extend to</i>
does not exceed \$50	2 months
exceeds \$50 but does not exceed \$100	4 months
exceeds \$100 but does not exceed \$200	6 months

with one additional month for every \$100 after the first \$200 of the fine until a maximum period of 6 years is reached.

[24/96]

Manner of seizure not to be inquired into on trial before court or on appeal to Supreme Court

120. On any trial before any court and in any proceedings on appeal in the Supreme Court, relating to the seizure of goods subject to forfeiture under this Act, the court shall proceed to the trial or hear the appeal on the merits of the case only, without inquiring into the manner or form of making any seizure, except in so far as the manner and form of seizure may be evidence on such merits.

Protection of informers from discovery

121.—(1) Subject to this section, no witness in any civil or criminal proceedings shall be obliged or permitted to disclose the name or address of an informer or the substance of the information received from him or to state any matter which might lead to his discovery.

(2) If any books, documents or papers which are in evidence or liable to inspection in any civil or criminal proceedings contain any entry in which any informer is named or described or which might

lead to his discovery, the court shall cause all such passages to be concealed from view or to be obliterated so far only as may be necessary to protect the informer from discovery.

(3) If, on the trial for any offence under this Act, the court, after full inquiry into the case, believes that the informer wilfully made in his complaint a material statement which he knew or believed to be false or did not believe to be true, or if in any other proceedings the court is of the opinion that justice cannot be fully done between the parties thereto without the discovery of the informer, it shall be lawful for the court to require the production of the original complaint, if in writing, and permit inquiry, and require full disclosure, concerning the informer.

[23/93; 24/96]

Goods liable to seizure liable to forfeiture

122.—(1) All goods liable to seizure under the provisions of this Act shall be liable to forfeiture.

(2) In this section and sections 123, 124 and 127, “goods” shall be deemed to include receptacles, packages, vehicles, vessels not exceeding 200 tons net registered tonnage and aircraft, other than aircraft engaged on international carriage.

Court to order disposal of goods seized

123.—(1) An order for the forfeiture or for the release of anything liable to forfeiture under the provisions of this Act shall be made by the court before which the prosecution with regard thereto has been held.

(2) An order for the forfeiture of goods shall be made if it is proved to the satisfaction of the court that an offence under this Act has been committed and that the goods were the subject-matter of, or were used in the commission of, the offence, notwithstanding that no person may have been convicted of the offence.

[23/93; 24/96]

(3) All goods forfeited shall be delivered to a proper officer of customs and shall be disposed of in accordance with the directions of the Director-General.

Goods seized in respect of which there is no prosecution, deemed to be forfeited if not claimed within one month

124.—(1) If there is no prosecution with regard to any goods seized under this Act, the goods shall be taken and deemed to be forfeited at the expiration of one month from the date of seizure unless a claim thereto is made before that date in the manner provided in this section.

(2) Any person asserting that he is the owner of the goods may personally or by his agent authorised in writing give written notice to a senior officer of customs that he claims the goods.

(3) On receipt of the notice, the senior officer of customs shall refer the claim to the Director-General who may direct that the goods be released or may direct the senior officer of customs, by information in the prescribed form, to refer the matter to a District Judge or a Magistrate for his decision.

(4) The District Judge or the Magistrate shall issue a summons requiring the person asserting that he is the owner of the goods and the person from whom they were seized, if the person is known, to appear before him.

(5) Upon his appearance or default to appear, due service of the summons being proved, the District Judge or the Magistrate shall proceed to the examination of the matter and on proof that an offence under this Act has been committed and that the goods were the subject-matter, or were used in the commission, of the offence, shall order the goods to be forfeited or may in the absence of such proof order their release.

(6) In any proceedings under subsection (5), section 115 shall apply to the person asserting that he is the owner of the goods and to the person from whom they were seized as if the owner or person had been the defendant in a prosecution under this Act.

Conviction under other law

125. Nothing in this Act shall be deemed to prevent the prosecution, conviction and punishment of any person according to the provisions of any other written law for the time being in force in Singapore,

except that no person shall be punished more than once for the same offence.

Customs ticket notice

125A.—(1) Where an officer of customs has reasonable grounds for believing that a person has committed an offence under this Act which is prescribed as an offence to which this section applies, he may, in lieu of applying to a court for a summons, immediately serve upon that person a prescribed notice requiring that person to attend at the court described, at the hour and on the date specified in the notice.

(2) A duplicate of the notice shall be prepared by the officer of customs and, if so required by a court, produced to the court.

(3) The notice may be served on the person alleged to have committed the offence in the manner provided by section 92(1).

(4) On an accused person appearing before a court pursuant to such a notice, the court shall take cognizance of the offence alleged and shall proceed as though he were produced before it in pursuance of section 153 of the Criminal Procedure Code 2010 (Act 15 of 2010).

(5) If a person, upon whom such a notice has been served, fails to appear before a court in person or by counsel in accordance therewith, the court may, if satisfied that the notice was duly served, issue a warrant for the arrest of the person unless, in the case of an offence which may be compounded, that person has before that date been permitted to compound the offence.

(6) Upon a person arrested pursuant to a warrant issued under subsection (5) being produced before a court, it shall —

(a) proceed as though he were produced before it in pursuance of section 153 of the Criminal Procedure Code 2010; and

(b) at the conclusion of the proceedings, call upon him to show cause why he should not be punished for failing to attend in compliance with the notice served upon him.

(7) If cause is not shown under subsection (6)(b), the court may order a person arrested pursuant to a warrant issued under subsection (5) to pay such fine not exceeding \$2,000 as it thinks fit or may commit him to prison for a term not exceeding 2 months.

(8) A senior officer of customs or an officer empowered with the power of senior officer of customs may, at any time before the date specified in the notice, cancel the notice.

[Act 25 of 2011 wef 01/01/2013]

Composition of offences

126.—(1) Any senior officer of customs may compound any offence under this Act which is prescribed to be a compoundable offence by collecting from the person reasonably suspected of having committed the offence a sum not exceeding \$5,000.

[23/93]

(2) On payment of such sum of money, the person reasonably suspected of having committed an offence, if in custody, shall be discharged, any properties seized shall be released and no further proceedings shall be taken against that person or property unless the property consists of goods the import of which is absolutely prohibited under section 38 or of goods manufactured in Singapore without a licence in contravention of this Act in which case the goods shall be forfeited.

[23/93; 24/96]

No costs or damages arising from seizure to be recoverable unless seizure without reasonable or probable cause

127. No person shall, in any proceedings before any court in respect of the seizure of any goods seized in exercise or the purported exercise of any power conferred under this Act, be entitled to the costs of the proceedings or to any damages or other relief other than an order for the return of the goods or the payment of their value unless the seizure was made without reasonable or probable cause.

PART XV

OFFENCES AND PENALTIES

Offences in relation to making and signing untrue or incorrect or incomplete declarations, certificates and documents

128.—(1) Any person who —

(a) makes or causes to be made, orally or in writing, or signs or causes to be signed any declaration, certificate or other document required by this Act, which is untrue or incorrect in any particular or which is incomplete by omitting any material particular therefrom;

[Act 25 of 2011 wef 01/01/2012]

(b) makes or causes to be made, orally or in writing, or signs or causes to be signed any declaration or document, made for consideration of any officer of customs on any application presented to him, which is untrue or incorrect in any particular or which is incomplete by omitting any material particular therefrom; or

[Act 25 of 2011 wef 01/01/2012]

(c) makes or causes to be made a declaration required by this Act of the value of dutiable goods imported into or manufactured in Singapore for the purpose of assessment of customs duty or excise duty, which declaration is untrue or incorrect in any particular or is incomplete by any material particular having been omitted therefrom,

[Act 25 of 2011 wef 01/01/2012]

shall be guilty of an offence.

[3/2008 wef 04/04/2008]

(2) When any such declaration, whether oral or written, or any such certificate or other document has been proved to be untrue or incorrect or incomplete in whole or in part, it shall be no defence to allege —

(a) that the declaration, certificate or other document was made or used inadvertently or without criminal or fraudulent intent, or that the person signing the same was not aware of, or did not understand the contents of, the document; or

- (b) where the declaration was made or recorded in English by interpretation from any other language, that the declaration was misinterpreted or not fully interpreted by any interpreter provided by the declarant.

[3/2008 wef 04/04/2008]

Offences in relation to falsifying documents

128A.—(1) Any person who —

- (a) counterfeits or falsifies, or uses, when counterfeited or falsified —
- (i) any document which is or may be required under this Act; or
 - (ii) any document used in the transaction of any business or matter relating to customs; or
- (b) fraudulently alters any document, or counterfeits the seal, signature, initials or other mark of, or used by, any officer of customs for the verification of any such document or for the security of any goods or any other purpose in the conduct of business relating to customs,

shall be guilty of an offence.

[3/2008 wef 04/04/2008]

(2) When any such document has been proved to be counterfeited or falsified in whole or in part, it shall be no defence to allege that the document was made or used inadvertently or without criminal or fraudulent intent.

[3/2008 wef 04/04/2008]

Offences in relation to failure to make declarations

128B.—(1) Any person who, being required by this Act to do so —

- (a) fails to make a declaration of dutiable goods which are imported into, exported from or transhipped in Singapore; or
- (b) fails to make a declaration of the value of dutiable goods imported into or manufactured in Singapore for the purpose of the assessment of customs duty or excise duty,

shall be guilty of an offence.

[3/2008 wef 04/04/2008]

(2) When a failure to make a declaration has been proved, it shall be no defence to allege that the failure was inadvertent or without criminal or fraudulent intent, or that it was not known that such a declaration is required to be made.

[3/2008 wef 04/04/2008]

Offences in relation to failure to produce trade documents

128C. Any person who fails or refuses to produce to a proper officer of customs any document required to be produced under section 85 shall be guilty of an offence.

[3/2008 wef 04/04/2008]

Offences in relation to fraudulent evasion

128D. Any person who is in any way concerned in any fraudulent evasion of, or attempt to fraudulently evade, any customs duty or excise duty shall be guilty of an offence.

[3/2008 wef 04/04/2008]

Offences in relation to goods found in person's baggage or upon his person, etc.

128E. Any person who after he denies having, is found to have, any dutiable or prohibited goods in his baggage or upon his person or otherwise in his possession shall be guilty of an offence.

[3/2008 wef 04/04/2008]

Offences in relation to importation of uncustomed or prohibited goods

128F. Any person who is in any way concerned in importing any uncustomed or prohibited goods shall be guilty of an offence.

[3/2008 wef 04/04/2008]

Offences in relation to exportation of uncustomed or prohibited goods

128G. Any person who is in any way concerned in exporting any uncustomed or prohibited goods shall be guilty of an offence.

[3/2008 wef 04/04/2008]

Offences in relation to shipping, unshipping, loading, unloading, etc., of uncustomed or prohibited goods

128H. Any person who ships, unships, loads, unloads, lands or delivers, or who assists or is concerned in the shipping, unshipping, loading, unloading, landing or delivery of, any uncustomed or prohibited goods, whether or not the goods are shipped, unshipped, loaded, unloaded, landed or delivered, shall be guilty of an offence.

[3/2008 wef 04/04/2008]

Offences in relation to possession, storage, conveying and harbouring of goods

128I.—(1) Any person who —

- (a) stores, keeps or has in his possession any —
 - (i) dutiable or prohibited goods, except under customs control; or
 - (ii) uncustomed goods;
- (b) is in any way concerned in conveying, removing, depositing or dealing with any dutiable, uncustomed or prohibited goods with intent to defraud the Government of any customs duty or excise duty thereon, or to evade any of the provisions of this Act; or
- (c) knowingly harbours or conceals, or permits, suffers, causes, or procures to be harboured or concealed, any dutiable, uncustomed or prohibited goods,

shall be guilty of an offence.

[Act 25 of 2011 wef 01/01/2012]

(2) Nothing in paragraph (a) of subsection (1) shall prevent any person from storing, keeping or having in his possession goods referred to in that paragraph if the Director-General has allowed the person to store, keep or have the goods in his possession under section 27(3).

[Act 25 of 2011 wef 01/01/2012]

Offences in relation to duty-free allowances

128J. Any person who sells, exchanges or gives away, or offers to sell, exchange or give away, to any person in Singapore goods which are his duty-free allowances in Singapore shall be guilty of an offence.

[3/2008 wef 04/04/2008]

Offences in relation to illegal removal of goods from customs control, etc., and carrying on of certain activities without licence

128K. Any person who —

- (a) illegally removes or withdraws, or in any way assists or is concerned in the illegal removal or withdrawal of, any goods from any customs control;
- (b) is in any way concerned in the manufacture of any dutiable or prohibited goods —
 - (i) in contravention of section 63; or
 - (ii) without a licence granted under section 83 for manufacturing dutiable goods; or
- (c) is in any way concerned in bottling, blending, compounding or varying any intoxicating liquors —
 - (i) in contravention of section 66; or
 - (ii) without a licence granted under section 83 for bottling intoxicating liquors imported or manufactured in Singapore, or blending, compounding or varying any intoxicating liquors,

shall be guilty of an offence.

[3/2008 wef 04/04/2008]

Penalty for various offences

128L.—(1) Any person who is guilty of an offence under section 128(1), 128A(1), 128B(1) or 128C shall be liable on conviction to a fine not exceeding \$10,000, or the equivalent of the amount of the customs duty, excise duty or tax payable, whichever is

the greater amount, or to imprisonment for a term not exceeding 12 months, or to both.

[3/2008 wef 04/04/2008]

(2) Subject to subsection (3), any person who is guilty of a specified offence shall be liable on conviction to a fine of —

- (a) not less than 10 times the amount of the customs duty, excise duty or tax the payment of which would have been evaded by the commission of the offence or \$5,000, whichever is the lesser amount, subject to a minimum of \$1,000 where the specified offence involves goods consisting wholly or partly of relevant tobacco products; and

[Act 25 of 2011 wef 01/01/2012]

- (b) not more than 20 times the amount of the customs duty, excise duty or tax the payment of which would have been so evaded or \$5,000, whichever is the greater amount,

except that where the amount of customs duty or excise duty cannot be ascertained, the penalty may amount to a fine not exceeding \$5,000, subject to a minimum of \$1,000 where the specified offence involves goods consisting wholly or partly of relevant tobacco products.

[3/2008 wef 04/04/2008]

[Act 25 of 2011 wef 01/01/2012]

(3) Any person who is convicted of any specified offence and who has been convicted on a previous occasion of —

- (a) that or any other specified offence; or
(b) any offence under the repealed section 130(1) in force immediately before the date of commencement of the Customs (Amendment) Act 2008,

shall be liable on conviction to a fine referred to in subsection (2), or to imprisonment for a term not exceeding 2 years, or to both.

[3/2008 wef 04/04/2008]

(4) Any person who is guilty of any specified offence involving goods consisting wholly or partly of relevant tobacco products shall, if such tobacco products exceed 2 kilogrammes in weight, be liable on conviction —

(a) to a fine of —

(i) not less than 15 times the amount of the customs duty, excise duty or tax the payment of which would have been evaded by the commission of the offence, subject to a minimum of \$1,000; and

[Act 25 of 2011 wef 01/01/2012]

(ii) not more than 20 times the amount of the customs duty, excise duty or tax the payment of which would have been so evaded or \$10,000, whichever is the greater amount; or

(b) to imprisonment for a term not exceeding 3 years,

or to both.

[3/2008 wef 04/04/2008]

(5) Where any person is convicted of a specified offence committed by him on or after the date of commencement of section 17(d) of the Customs (Amendment) Act 2011 involving goods consisting wholly or partly of relevant tobacco products and he has been convicted on a previous occasion of —

(a) that or any other specified offence involving such goods; or

(b) any offence under the repealed section 130(1) in force immediately before 4th April 2008 involving such goods,

then he shall be liable to —

(i) a fine of —

(A) not less than 30 times the amount of the customs duty, excise duty or tax the payment of which would have been evaded by the commission of the first-mentioned specified offence, subject to a minimum of \$2,000; and

(B) not more than 40 times the amount of the customs duty, excise duty or tax the payment of which would have been so evaded or \$20,000, whichever is the greater amount; or

(ii) imprisonment for a term not exceeding 6 years,

or to both.

[Act 25 of 2011 wef 01/01/2012]

(5A) Notwithstanding subsection (5), where any person is convicted of a specified offence committed by him on or after the date of commencement of section 17(d) of the Customs (Amendment) Act 2011 involving goods consisting wholly or partly of relevant tobacco products exceeding 2 kilogrammes in weight and he has been convicted on a previous occasion of —

- (a) that or any other specified offence involving goods consisting wholly or partly of relevant tobacco products exceeding 2 kilogrammes in weight; or
- (b) any offence under the repealed section 130(1) in force immediately before 4th April 2008 involving goods consisting wholly or partly of relevant tobacco products exceeding 2 kilogrammes in weight,

then he shall be punished with —

(i) a fine of —

(A) not less than 30 times the amount of the customs duty, excise duty or tax the payment of which would have been evaded by the commission of the first-mentioned specified offence, subject to a minimum of \$2,000; and

(B) not more than 40 times the amount of the customs duty, excise duty or tax the payment of which would have been so evaded or \$20,000, whichever is the greater amount; and

(ii) imprisonment for a term not exceeding 6 years.

[Act 25 of 2011 wef 01/01/2012]

(6) In any prosecution against a person for committing, attempting or abetting an offence under sections 128D to 128K, any dutiable, uncustomed or prohibited goods shall be deemed to be dutiable, uncustomed or prohibited goods to the knowledge of the person, unless the contrary is proved by the person.

[3/2008 wef 04/04/2008]

(7) In this section —

“relevant tobacco products” means any cigarette, cigar, cheroot or cigarillo or any other form of tobacco including —

- (a) any mixture containing tobacco; and
- (b) any tobacco substitute which is capable of being smoked;

“specified offence” means an offence under section 128D, 128E, 128F, 128G, 128H, 128I, 128J or 128K.

[3/2008 wef 04/04/2008]

Penalty on refusing to answer questions or on giving false information or false document

129.—(1) Any person who, being required by this Act to answer any question put to him by any proper officer of customs, or to give any information or produce any document which may reasonably be required of him by the officer and which it is in his power to give —

- (a) refuses to answer the question or does not truly answer the question;
- (b) refuses to give such information or produce such document; or
- (c) furnishes as true information or document which he knows or has reason to believe to be false,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 12 months or to both.

[23/93; 24/96]

(2) When any such answer or any such information or any such document is proved to be untrue or incorrect in whole or in part, it shall be no defence to allege that such answer or such information or such document or any part thereof was made or furnished or produced inadvertently or without criminal or fraudulent intent, or was misinterpreted or not fully interpreted by an interpreter provided by the informant.

[24/96]

(3) Nothing in this section shall oblige a person to answer any question which would have a tendency to expose him to a criminal charge or to a penalty or forfeiture.

130. [*Repealed by Act 3/2008 wef 04/04/2008*]

Evading duty by unauthorised modification of computer program or data

131.—(1) Any person who, without the authority of the Director-General —

- (a) destroys, damages, erases or otherwise manipulates data stored in, or used in connection with, a computer;
- (b) introduces into, or records or stores in, a computer by any means data for the purpose of —
 - (i) destroying, damaging, erasing or altering other data stored in that computer; or
 - (ii) interfering with, interrupting or obstructing the lawful use of, that computer or the data stored in that computer; or
- (c) otherwise uses a computer,

the purpose or effect of which is to reduce, avoid or evade any liability to customs duty, excise duty or tax imposed or which would otherwise have been imposed by this Act, or to defeat any provision of this Act, shall be guilty of an offence and shall be liable —

- (i) on the first conviction to a fine of not less than 10 times the amount of the customs duty, excise duty or tax or \$5,000 whichever is the lesser amount, and of not more than 20 times the amount of the customs duty, excise duty or tax or \$5,000 whichever is the greater and where the amount of customs duty or excise duty cannot be ascertained, the penalty shall be a fine not exceeding \$5,000; and
- (ii) on the second or subsequent conviction to the fine mentioned in sub-paragraph (i) or to imprisonment for a term not exceeding 2 years or to both.

[24/96; 33/2000]

(2) In subsection (1), “data” includes any computer program or part of a computer program being a program, whether or not approved by the Director-General, for use in relation to the computer service established under section 86.

[130A
[24/96]

Knowingly advancing or furnishing money for business comprising sale, purchase, etc., of uncustomed goods

132. Any person who knowingly advances or furnishes money for the purpose of establishing or conducting any business comprising the sale, purchase, hire, receiving, concealment, disposal or dealing of uncustomed goods shall be guilty of an offence and shall be liable on conviction to a fine of not less than \$100,000 and not more than \$1 million and shall also be liable to imprisonment for a term not exceeding 6 years.

[130B
[24/96]

Penalty for adding deleterious substances to intoxicating liquor, or storing, keeping, etc., such liquor

133.—(1) Any person who —

- (a) is in any way concerned in adding deleterious substances to any intoxicating liquor for consumption or for sale; or
- (b) stores, keeps or has in his possession any intoxicating liquor to which has been added deleterious substances,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years or to both.

(2) The owner or occupier of any premises upon which any intoxicating liquor to which has been added deleterious substances is found or which has been used for the sale of such intoxicating liquor shall be deemed, until the contrary is proved, to have knowingly kept, used or permitted the use of the premises for such purposes.

(3) In any prosecution against a person for committing, attempting to commit or abetting an offence under this section, any intoxicating

liquor to which has been added deleterious substances shall be deemed to have been so added with the knowledge of the person unless the contrary is proved by him.

[131]

Offence in connection with claims for drawback

134. If any person obtains, attempts to obtain or abets in obtaining, or does anything whereby there might be obtained by any person, any amount by way of drawback of any duty in respect of any goods which is not lawfully payable or allowable in respect thereof or which is greater than the amount so payable or allowable, he shall be guilty of an offence and shall be liable on conviction to a fine of 3 times the value of the goods or \$5,000, whichever is the greater.

[132]

Penalty for possession of a still, etc.

135. Every person other than a person licensed under —

- (a) section 63(1), or section 83(3) for manufacturing dutiable goods, who knowingly keeps or has in his possession any still, utensil, apparatus, equipment or machinery for the manufacture of any dutiable goods; or
- (b) section 66(1), or section 83(3) for bottling intoxicating liquors imported or manufactured in Singapore, or blending, compounding or varying any intoxicating liquors, who knowingly keeps or has in his possession any utensil, apparatus, material or ingredient for bottling, blending, compounding or varying intoxicating liquor,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 18 months or to both.

[133]

[4/2003]

[3/2008 wef 04/04/2008]

Motor vehicle leaving Singapore without prescribed amount of motor fuel

136.—(1) Except with the written permission of the Director-General or an officer of customs authorised by the Director-General for the purpose of this section, any person, being in charge of a motor vehicle registered under the Road Traffic Act (Cap. 276), who leaves or attempts to leave Singapore in that motor vehicle or with that motor vehicle in a vessel without such minimum amount of motor fuel in such of its fuel supply tanks as the Minister may by order prescribe* shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500.

[19/89; 12/91; 23/93]

[Act 25 of 2011 wef 01/01/2012]

[Act 29 of 2018 wef 18/02/2019]

(2) For the purposes of subsection (1) —

(a) where a motor vehicle is driven past the Customs gantry before the departure bay of the Immigration Checkpoint at any prescribed place, the person in charge of that motor vehicle shall be presumed, until the contrary is proved, to have attempted to leave Singapore in that motor vehicle or with that motor vehicle in a vessel, as the case may be;

(b) where a motor vehicle is fitted with an instrument or gauge which indicates or measures the amount of motor fuel in any fuel supply tank of the motor vehicle, the indication or measurement on that instrument or gauge shall, until the contrary is proved, be evidence of the amount of motor fuel in that fuel supply tank;

[Act 25 of 2011 wef 01/01/2012]

(c) the proper officer of customs may measure or otherwise ascertain the quantity of motor fuel carried in a fuel supply tank of any motor vehicle registered under the Road Traffic Act.

(3) To avoid doubt, written permission under subsection (1) may be given to enable a person to leave Singapore without contravening that

*The minimum amount of motor spirit in the fuel supply tank of a motor vehicle referred to in section 136(1) shall be three-quarters of the total capacity of the fuel supply tank. See O 6, Cap. 70 with effect from 4th February 1991.

subsection, after the person has attempted to leave Singapore in contravention of that subsection, and without affecting any liability of the person for such attempt.

[136A

[23/93; 4/2003]

[Act 25 of 2011 wef 01/01/2012]

[Act 29 of 2018 wef 18/02/2019]

**Penalty for assaulting or obstructing officers of customs,
rescuing goods, resisting arrest and escaping from custody**

137. Any person who —

- (a) assaults, abuses or obstructs any officer of customs or other public servant or any person acting in his aid or assistance, or duly employed for the prevention of offences under this Act in the execution of his duty or in the due seizing of any goods liable to seizure under this Act;
- (b) rescues or endeavours to rescue, or causes to be rescued, anything which has been duly seized;
- (c) before or after any seizure, staves, breaks or otherwise destroys any package or goods to prevent the seizure thereof or the securing of the same; or
- (d) intentionally offers any resistance or illegal obstruction to the lawful apprehension of himself or of any other person, or escapes or attempts to escape from any custody in which he is lawfully detained, or rescues or attempts to rescue any other person from any custody in which that person is lawfully detained,

shall be guilty of an offence and shall be liable —

- (i) on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 18 months or to both; and
- (ii) in the case of a second or subsequent conviction to a fine not exceeding \$20,000 and to imprisonment for a term not exceeding 3 years.

[23/93; 24/96]

Penalty for offering or receiving bribes

138.—(1) If any officer of customs or other person duly employed by the Singapore Customs —

- (a) makes any collusive seizure or delivers up or makes any agreement to deliver up or not to seize any vessel or aircraft or other means of conveyance, or any goods liable to seizure;
- (b) accepts, agrees to accept, or attempts to obtain, any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty; or
- (c) conspires or connives with any person to import or export or is in any way concerned in the importation or exportation of any dutiable goods for the purpose of seizing any vessel, aircraft or conveyance or any goods and obtaining any reward for such seizure or otherwise,

the officer or person shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 3 years or to both, and shall be interdicted from holding office in the public service of the Government.

[4/2003]

(2) Any person who gives or offers or promises to give or procures to be given any bribe, gratuity, recompense or reward to, or makes any collusive agreement with, any officer of customs or other person duly employed by the Singapore Customs to induce him in any way to neglect his duty or to do, conceal or connive at any act whereby any of the provisions of any other law relating to imports or to exports may be evaded, shall be guilty as an abettor and so punishable under this Act.

(3) Any officer of customs or other person duly employed by the Singapore Customs who is found when on duty to have in his possession any moneys in contravention of any departmental regulations issued in writing shall be presumed, until the contrary is proved, to have received the moneys in contravention of subsection (1)(b).

[4/2003]

(4) If any officer of customs has reasonable suspicion that another officer of customs junior in rank to him or any other person duly employed by the Singapore Customs has possession of any money received in contravention of subsection (1)(b), he may search that officer or person.

[4/2003]

Penalty for offences not otherwise provided for

139. Every omission or neglect to comply with, and every act done or attempted to be done contrary to, the provisions of this Act, or any breach of the conditions and restrictions subject to, or upon which, any licence or permit is granted under this Act, shall be an offence and in respect of any such offence for which no penalty is expressly provided the offender shall be liable to a fine not exceeding \$5,000.

[23/93]

Attempts and abetments

140. Any person who attempts to commit any offence punishable under this Act, or abets the commission of the offence, shall be punished with the punishment provided for the offence.

[23/93; 24/96]

Offences by bodies of persons and by agents and employees

141.—(1) Where an offence under this Act has been committed by a company, firm, society or other body of persons, any person who at the time of the commission of the offence was a director, manager, secretary or other similar officer or a partner of the company, firm, society or other body of persons or was purporting to act in that capacity shall be deemed to be guilty of that offence unless he proves that —

- (a) the offence was committed without his consent or connivance; and
- (b) he exercised all such diligence to prevent the commission of the offence as he ought to have exercised, having regard to the nature of his functions in that capacity and to all the circumstances.

[23/93; 24/96]

(2) Where any person would be liable under this Act to any punishment, penalty or forfeiture for any act, omission, neglect or default, he shall be liable to the same punishment, penalty or forfeiture for every such act, omission, neglect or default of any agent or employee, or of the employee of the agent if the act, omission, neglect or default was committed —

- (a) by the employee in the course of his employment; or
- (b) by the agent when acting on behalf of the person or by the employee of the agent when acting in the course of his employment in such circumstances that had the act, omission, neglect or default been committed by the agent his principal would have been liable under this section.

[23/93; 24/96]

Action of officers no offence

142. Nothing done by an officer of the Government in the course of his duties shall be deemed to be an offence under this Act.

PART XVI

REGULATIONS

Power to make regulations

143.—(1) The Minister may make regulations for carrying out the purposes and provisions of this Act and, in particular, may make regulation —

- (a) to regulate the powers and duties to be exercised and performed by officers of customs;
- (b) to provide for the ranks, uniforms, insignias or badges of rank, accoutrements and equipment of officers of customs;
- (c) to regulate the conduct of all matters relating to the collection of duties and taxes under this Act;
- (d) to prescribe customs offices and customs stations, either generally or for the separate and exclusive import, export

and transshipment of goods by a particular person or class of persons;

[Act 18 of 2012 wef 19/12/2012]

- (e) to prescribe customs airports for the import, export and transshipment of dutiable goods by air, either generally or for the separate and exclusive import, export and transshipment by a particular person or class of persons;

[Act 18 of 2012 wef 19/12/2012]

- (f) to specify the goods dutiable on import in respect of which drawback may be allowed on re-export as part or ingredient of any goods manufactured in Singapore and to fix the rate of drawback thereon and to prohibit the payment of drawback upon the re-export of any specified goods or description of goods;

- (g) to prescribe the method of importing, exporting or removing any dutiable goods;

- (h) to prescribe the manner in which goods of a class dutiable on import may be transhipped;

- (ha) for the registration of any person making a declaration under this Act;

[Act 25 of 2011 wef 01/01/2012]

- (hb) to provide for matters relating to the World Customs Organization SAFE Framework of Standards to Facilitate and Secure Global Trade or any other similar framework by any international body;

[Act 25 of 2011 wef 01/01/2012]

- (i) to prescribe the procedure relating to documentation, storage, movement, examination, sealing and security of containers and containerised cargoes;

- (j) to prescribe the manner and method of payment of any duty payable or chargeable under this Act;

- (k) to prescribe the days and times during which any customs office, customs station, Government warehouse, licensed warehouse or bottling warehouse may be open for business;

[3/2008 wef 04/04/2008]

- (l) to regulate the deposit, custody and withdrawal of goods in and from Government warehouses, licensed warehouses and bottling warehouses and the management and control of the same;
[3/2008 wef 04/04/2008]
- (m) to prescribe the amount to be paid as warehouse rent on goods deposited in a Government warehouse;
- (n) to prescribe the manner in which intoxicating liquor shall be denatured in a Government warehouse or licensed warehouse;
[3/2008 wef 04/04/2008]
- (o) to regulate the erection, inspection, supervision, management and control of distilleries, breweries or tobacco or other factories and the fittings, implements, machinery and apparatus maintained therein;
- (p) to regulate the hours during which manufacture may or may not take place and during which goods may be removed from a distillery, brewery or tobacco or other factory;
- (q) to regulate the blending, compounding, varying and bottling of intoxicating liquors in bottling warehouses and to fix the fees to be paid for bottling dutiable intoxicating liquor;
- (r) to prescribe the books to be kept by licensees;
[Act 5 of 2015 wef 01/04/2015]
- (s) to regulate the grant and transfer of licences;
[Act 5 of 2015 wef 01/04/2015]
- (sa) to provide that no compensation may be given in the event of a suspension, withdrawal or surrender of a licence;
[Act 25 of 2011 wef 01/01/2012]
- (sb) to prescribe the fees to be paid for any declaration, or any application for or grant of any licence, permit, authorisation, approval or registration, or for any other matter or thing done under this Act by officers of customs, and for any service rendered by officers of customs which is not required to be done under this Act, and to provide for

the circumstances in which such fees or any part thereof may be refunded;

[Act 18 of 2012 wef 19/12/2012]

- (t) to prescribe the rates of overtime fees to be paid when officers of customs are required to work beyond the ordinary hours prescribed and the conditions under which the overtime shall be permitted;
- (u) *[Deleted by Act 5 of 2015 wef 01/04/2015]*
- (v) *[Deleted by Act 5 of 2015 wef 01/04/2015]*
- (w) *[Deleted by Act 18 of 2012 wef 19/12/2012]*
- (x) to prescribe the offences which may be compounded and the manner in which, and the officers of customs by whom, they may be compounded;
- (y) to prescribe penalties for any contravention or failure to comply with any of the provisions of the regulations made under this section except that no such penalty shall exceed the penalty prescribed under section 139; and
- (z) to prescribe anything which is to be or may be prescribed under the provisions of this Act.

[23/93; 24/96; 4/2003]

(2) All regulations and orders made under this Act shall be presented to Parliament as soon as possible after publication in the *Gazette*.

[23/93]

References in written laws and documents

144. Insofar as is necessary for preserving the effect of any written law or document on or after 1st April 2003* —

- (a) a reference therein to the Director-General of Customs and Excise shall be read as a reference to the Director-General of Customs; and
- (b) a reference therein to the Customs and Excise Department shall be read as a reference to the Singapore Customs.

[4/2003]

*Date of commencement of the Customs (Amendment) Act 2003 (Act 4 of 2003).

THE SCHEDULE

Section 29

CUSTOMS RULINGS

Application for customs ruling

1.—(1) Subject to sub-paragraph (3), any person concerned in the importation of any goods may apply to the Director-General for a ruling on one or more of the following matters:

- (a) the classification of the goods;
- (b) the country of origin of the goods;
- (c) the application of a provision of the Customs (Valuation) Regulations (Rg 8) to the goods.

[S 783/2010 wef 01/01/2011]

[3/2008 wef 04/04/2008]

(2) Subject to sub-paragraph (3), any person concerned in the local manufacture of any goods may apply to the Director-General for a ruling on one or more of the following matters:

- (a) the classification of the goods;
- (b) the application of a provision of the Customs (Valuation) Regulations to the goods.

[S 783/2010 wef 01/01/2011]

[3/2008 wef 04/04/2008]

(3) Where any goods are the subject of any Free Trade Agreement to which Singapore is a party, and that Free Trade Agreement identifies the person who may apply for a ruling in relation to those goods, only that person may apply under sub-paragraph (1) or (2) for a ruling in relation to those goods.

[3/2008 wef 04/04/2008]

(4) An application for a ruling shall —

- (a) be made in such form as the Director-General may determine;
- (b) comply with the disclosure requirements of paragraph 4; and
- (c) be made at such time as the Director-General may determine.

[3/2008 wef 04/04/2008]

Director-General may decline to make ruling

2.—(1) The Director-General may decline to make a ruling if —

- (a) the application for the ruling would require the Director-General to determine any question of fact;

THE SCHEDULE — *continued*

- (b) the Director-General considers that the correctness of the ruling would depend on the making of assumptions, whether in respect of a future event or any other matter;
- (c) the application is frivolous or vexatious;
- (d) the matter on which the ruling is sought involves the interpretation of any foreign law; or
- (e) after the Director-General has requested further information —
 - (i) the applicant fails to provide the information within the time specified by the Director-General for the provision of the information; or
 - (ii) in the Director-General's opinion, the applicant has not provided sufficient information in relation to the application.

[3/2008 wef 04/04/2008]

(2) The Director-General shall, where he has declined to make a ruling, notify the applicant in writing of his decision and the reasons therefor.

[3/2008 wef 04/04/2008]

Duration of ruling

3. A ruling shall apply in relation to a matter only for such period as may be stated in the ruling.

[3/2008 wef 04/04/2008]

Information to be provided to Director-General

4.—(1) An application for a ruling shall —

- (a) identify the applicant; and
- (b) disclose all relevant facts and documents relating to the matter in respect of which the ruling is sought.

[3/2008 wef 04/04/2008]

(2) The Director-General may, at any time, request further relevant information from an applicant for the purpose of making a ruling.

[3/2008 wef 04/04/2008]

(3) An applicant for a ruling shall provide the Director-General with the information referred to in sub-paragraph (2) within such time as the Director-General may determine.

[3/2008 wef 04/04/2008]

THE SCHEDULE — *continued***Director-General may make assumptions**

5. If the Director-General considers that the correctness of a ruling would depend on assumptions being made about any future event or other matter, the Director-General may make the assumptions that he considers to be most appropriate.

[3/2008 wef 04/04/2008]

Making of ruling

6.—(1) A ruling made by the Director-General shall state —

- (a) that it is a ruling made under section 29;
- (b) the identity of the person or class of persons to whom, and the particulars of the matter to which, the ruling applies;
- (c) any material assumptions about future events or other matters made by the Director-General; and
- (d) the conditions (if any) applicable to the ruling.

[3/2008 wef 04/04/2008]

(2) The Director-General shall notify the person to whom the ruling applies of the making of the ruling by sending him a copy of the ruling.

[3/2008 wef 04/04/2008]

(3) Where there is any Free Trade Agreement applicable to the matter to which a ruling applies, and the Free Trade Agreement specifies the period within which the ruling shall be made, the Director-General shall make the ruling within that period.

[3/2008 wef 04/04/2008]

(4) The Director-General may make a ruling notwithstanding that no application has been made under paragraph 1.

[3/2008 wef 04/04/2008]

Modification or withdrawal of ruling

7.—(1) The Director-General may, at any time, modify or withdraw a ruling by notifying the person to whom the ruling applies in such manner as the Director-General may determine of the modification or withdrawal and the reasons therefor.

[3/2008 wef 04/04/2008]

(2) Subject to sub-paragraphs (3) and (4), a ruling is modified or withdrawn from the date specified in the notice of modification or withdrawal, as the case may be.

[3/2008 wef 04/04/2008]

THE SCHEDULE — *continued*

(3) The Director-General may, on the application of a person to whom a ruling applies, postpone the date the ruling is modified or withdrawn to such later date as the Director-General may determine, if that person shows that —

- (a) he had relied in good faith on the ruling; and
- (b) the modification or withdrawal, as the case may be, of the ruling would be detrimental to him.

[3/2008 wef 04/04/2008]

(4) The Director-General may postpone the date the ruling is modified or withdrawn to such later date as he may determine notwithstanding that no application has been made under sub-paragraph (3).

[3/2008 wef 04/04/2008]

(5) If the Director-General withdraws a ruling, the ruling shall not apply in relation to any goods, the subject-matter of the ruling, which are imported or manufactured locally, on or after the date of the withdrawal.

[3/2008 wef 04/04/2008]

(6) If —

- (a) the Director-General withdraws a ruling made pursuant to an application by a person under paragraph 1; and
- (b) the person to whom the ruling applies has not acted in accordance with any condition applicable to the ruling,

the ruling shall cease to apply to that person in relation to any goods, the subject-matter of the ruling, which are imported or manufactured locally, before the date of the withdrawal.

[3/2008 wef 04/04/2008]

(7) If the Director-General modifies a ruling, the modified ruling shall apply in relation to any goods, the subject-matter of the modified ruling, which are imported or manufactured locally, on or after the date of the modification.

[3/2008 wef 04/04/2008]

(8) If —

- (a) the Director-General modifies a ruling made pursuant to an application by a person under paragraph 1; and
- (b) the person to whom the original ruling applies has not acted in accordance with any condition applicable to the original ruling,

the modified ruling shall apply to that person in relation to any goods, the subject-matter of the modified ruling, which are imported or manufactured locally, before the date of the modification.

[3/2008 wef 04/04/2008]

THE SCHEDULE — *continued*

- (9) The Director-General may modify or withdraw a ruling if —
- (a) the ruling is based on an error of fact;
 - (b) there is a change in the circumstances after the ruling was made;
 - (c) any information provided by the applicant in support of his application for the ruling is false, inaccurate or misleading;
 - (d) there is a change in the basis of the classification of the goods after the ruling was made;
 - (e) there is a change in the circumstances relating to the sale and import or local manufacture of goods after the ruling was made;
 - (f) an offence is suspected to have been committed in relation to the goods; or
 - (g) it is one of the grounds of modification or withdrawal provided under any Free Trade Agreement applicable to the matter to which the ruling applies.

[3/2008 wef 04/04/2008]

Typographical or minor error in ruling

8. The Director-General does not have to withdraw and re-issue a ruling to correct any typographical or minor error, if the correction does not change the meaning of the ruling.

[3/2008 wef 04/04/2008]

Amendment of Act

9. A ruling does not apply from the date a provision of this Act is repealed or amended to the extent that the repeal or amendment changes the way the provision applies in the ruling.

[3/2008 wef 04/04/2008]

LEGISLATIVE HISTORY

CUSTOMS ACT (CHAPTER 70)

This Legislative History is provided for the convenience of users of the Customs Act. It is not part of the Act.

1. Ordinance 44 of 1960 — Customs Ordinance 1960

Date of First Reading	: 21 September 1960 (Bill No. 91/60)
Date of Second and Third Readings	: 21 September 1960
Date of commencement	: 26 September 1960

2. Ordinance 24 of 1962 — Customs (Amendment) Ordinance 1962

Date of First Reading	: 26 March 1962 (Bill No. 176/62 published on 3 April 1962)
Date of Second and Third Readings	: 9 July 1962
Date of commencement	: 20 July 1962

3. Act 2 of 1966 — Customs (Amendment) Act 1966

Date of First Reading	: 23 February 1966 (Bill No. 16/66)
Date of Second and Third Readings	: 23 February 1966
Date of commencement	: 9 August 1965 (sections 5, 6, 7, 8, 9, 15, 17, 18, 25, 30 and 43(a) and (d)) 1 March 1966 (remaining provisions of the Act)

4. Act 31 of 1966 — Customs (Amendment No. 2) Act 1966

Date of First Reading	: 17 August 1966 (Bill No. 30/66 published on 17 August 1966)
Date of Second and Third Readings	: 26 August 1966
Date of commencement	: 1 September 1969

5. Act 40 of 1968 — Customs (Amendment) Ordinance 1968

Date of First Reading : 3 December 1968
(Bill No. 38/68 published on
23 February 1966)

Date of Second and Third Readings : 23 December 1968

Date of commencement : 2 January 1969

6. 1970 Revised Edition — Customs Act (Cap. 133)

Date of operation : 30 April 1971

7. Act 50 of 1970 — Customs (Amendment) Act 1970

Date of First Reading : 4 November 1970
(Bill No. 50/70 published on
9 November 1970)

Date of Second and Third Readings : 30 December 1970

Date of commencement : 1 February 1971

8. Act 18 of 1971 — Customs (Amendment) Act 1971

Date of First Reading : 2 December 1971
(Bill No. 28/71 published on
2 December 1971)

Date of Second and Third Readings : 2 December 1971

Date of commencement : 3 December 1971

9. Act 21 of 1973 — Statutes of the Republic of Singapore (Miscellaneous Amendments) Act 1973

Date of First Reading : 7 March 1973
(Bill No. 16/73 published on
9 March 1973)

Date of Second and Third Readings : 20 March 1973

Date of commencement : 6 April 1973

10. Act 17 of 1974 — Customs (Amendment) Act 1974

Date of First Reading : 28 August 1974
(Bill No. 21/74 published on
2 September 1974)

Date of Second and Third Readings : 23 October 1974

Date of commencement : 15 November 1974

11. Act 23 of 1978 — Customs (Amendment) Act 1978

Date of First Reading	: 7 April 1978 (Bill No. 17/78 published on 12 April 1978)
Date of Second and Third Readings	: 14 June 1978
Date of commencement	: 1 August 1978

12. Act 24 of 1981 — Customs (Amendment) Act 1981

Date of First Reading	: 23 October 1981 (Bill No. 24/81 published on 30 October 1981)
Date of Second and Third Readings	: 22 December 1981
Date of commencement	: 1 October 1982

13. 1985 Revised Edition — Customs Act

Date of operation	: 30 March 1987
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14. Act 19 of 1989 — Customs (Amendment) Act 1989

Date of First Reading	: 13 March 1989 (Bill No. 20/89 published on 14 March 1989)
Date of Second and Third Readings	: 7 April 1989
Date of commencement	: 17 April 1989

15. Act 12 of 1991 — Customs (Amendment) Act 1991

Date of First Reading	: 3 January 1991 (Bill No. 5/91 published on 5 January 1991)
Date of Second and Third Readings	: 15 January 1991
Date of commencement	: 4 February 1991

16. Act 15 of 1991 — Customs (Amendment No. 2) Act 1991

Date of First Reading	: 26 February 1991 (Bill No. 6/91 published on 28 February 1991)
Date of Second and Third Readings	: 22 March 1991
Date of commencement	: 1 April 1991

17. Act 10 of 1992 — Customs (Amendment) Act 1992

Date of First Reading	:	27 February 1992 (Bill No. 10/92 published on 28 February 1992)
Date of Second and Third Readings	:	19 March 1992
Date of commencement	:	1 May 1992

18. Act 23 of 1993 — Customs (Amendment) Act 1993

Date of First Reading	:	28 May 1993 (Bill No. 20/93 published on 29 May 1993)
Date of Second and Third Readings	:	30 July 1993
Date of commencement	:	10 August 1993

19. Act 31 of 1993 — Goods and Services Tax Act 1993

(Consequential amendments made by)

Date of First Reading	:	26 February 1993 (Bill No. 14/93 published on 27 February 1993)
Date of Second Reading	:	19 March 1993
Referred to Select Committee	:	Parl 4 of 1993 presented to Parliament on 7 September 1993
Date of Third Reading	:	12 October 1993
Date of commencement	:	26 November 1993 (except para (3) of Fifth Schedule) 1 April 1994 (para (3) of Fifth Schedule)

20. 1995 Revised Edition — Customs Act

Date of operation	:	15 March 1995
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21. Act 24 of 1996 — Customs (Amendment) Act 1996

Date of First Reading	:	21 May 1996 (Bill No. 14/96 published on 22 May 1996)
Date of Second and Third Readings	:	12 July 1996
Date of commencement	:	16 August 1996

22. Act 11 of 1997 — Customs (Amendment) Act 1997

Date of First Reading : 25 August 1997
(Bill No. 10/97 published on
26 August 1997)

Date of Second and Third Readings : 7 October 1997

Date of commencement : 17 October 1997

23. 1997 Revised Edition — Customs Act

Date of operation : 20 December 1997

24. Act 29 of 1998 — Customs (Amendment) Act 1998

Date of First Reading : 1 June 1998
(Bill No. 21/98 published on
2 June 1998)

Date of Second and Third Readings : 29 June 1998

Date of commencement : 1 August 1998

25. Act 33 of 2000 — Customs (Amendment) Act 2000

Date of First Reading : 13 November 2000
(Bill No. 33/2000 published on
13 November 2000)

Date of Second and Third Readings : 22 November 2000

Date of commencement : 1 January 2001

26. Act 4 of 2001 — Health Sciences Authority Act 2001

(Consequential amendments made by)

Date of First Reading : 12 January 2001
(Bill No. 3/2001 published on
13 January 2001)

Date of Second and Third Readings : 22 February 2001

Date of commencement : 1 April 2001

27. 2001 Revised Edition — Customs Act

Date of operation : 31 July 2001

28. Act 4 of 2003 — Customs (Amendment) Act 2003

Date of First Reading : 10 March 2003
(Bill No. 6/2003 published on
11 March 2003)

Date of Second and Third Readings : 21 March 2003

- Date of commencement : 1 April 2003
- 29. 2004 Revised Edition — Customs Act**
- Date of operation : 31 July 2004
- 30. Act 2 of 2007 — Statutes (Miscellaneous Amendments) Act 2007**
- Date of First Reading : 8 November 2006
(Bill No. 14/2006 published on
9 November 2006)
- Date of Second and Third Readings : 22 January 2007
- Dates of commencement : 1st March 2007
(item (5) in the Schedule)
- 31. Act 3 of 2008 — Customs (Amendment) Act 2008**
- Date of First Reading : 12 November 2007
(Bill No. 48/2007 published on
13 November 2007)
- Date of Second and Third Readings : 22 January 2008
- Date of commencement : 4 April 2008
- 32. Act 48 of 2007 — Pharmacists Registration Act 2007**
(Consequential amendments made to Act by)
- Date of First Reading : 27 August 2007
(Bill No. 36/2007 published on
28 August 2007)
- Date of Second and Third Readings : 20 September 2007
- Date of commencement : 1 September 2008
(item (1) in the Second
Schedule)
- 33. G. N. No. S 783/2010 — Customs Act (Amendment of Schedule)
Order 2010**
- Date of commencement : 1 January 2011
- 34. Act 15 of 2010 — Criminal Procedure Code 2010**
- Date of First Reading : 26 April 2010
(Bill No. 11/2010 published on
26 April 2010)
- Dates of Second and Third Reading : 19th May 2010
- Date of commencement : 2 January 2011
(item (31) of the Sixth Schedule)

35. Act 25 of 2011 — Customs (Amendment) Act 2011

Date of First Reading	: 18 October 2011 (Bill No. 19/2011 published on 18 October 2011)
Date of Second and Third Readings	: 22 November 2011
Date of commencement	: 1 January 2012 (except section 14)

36. Act 18 of 2012 — Immigration (Amendment) Act 2012

Date of First Reading	: 9 July 2012 (Bill No. 16/2012 published on 9 July 2012)
Date of Second and Third Readings	: 13 August 2012
Date of commencement	: 19 December 2012 (section 31 — Related amendments to Customs Act)

37. Act 25 of 2011 — Customs (Amendment) Act 2011

Date of First Reading	: 18 October 2011 (Bill No. 19/2011 published on 18 October 2011)
Date of Second and Third Readings	: 22 November 2011
Date of commencement	: 1 January 2013 (section 14)

38. Act 3 of 2014 — Regulation of Imports and Exports (Amendment) Act 2014

(Consequential amendments made to Act by)

Date of First Reading	: 11 November 2013 (Bill No. 24/2013 published on 11 November 2013)
Date of Second and Third Readings	: 21 January 2014
Date of commencement	: 1 April 2014 (section 5 — consequential amendments to Customs Act)

39. Act 5 of 2015 — Liquor Control (Supply and Consumption) Act 2015

Date of First Reading	: 19 January 2015 (Bill No. 1/2015 published on 19 January 2015)
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Date of Second and Third Readings : 30 January 2015

Date of commencement : 1 April 2015

40. Act 34 of 2018 — Intellectual Property (Border Enforcement) Act 2018

Date of First Reading : 17 May 2018 (Bill No. 24/2018
published on 17 May 2018)

Date of Second and Third Readings : 9 July 2018

Date of commencement : 10 October 2018

41. Act 29 of 2018 — Customs (Amendment) Act 2018

Date of First Reading : 17 May 2018]
(Bill No. 26/2018)

Date of Second and Third Readings : 9 July 2018

Date of commencement : 18 February 2019

COMPARATIVE TABLE
CUSTOMS ACT
(CHAPTER 70)

The following provisions in the 2001 Revised Edition of the Customs Act have been renumbered by the Law Revision Commissioners in this 2004 Revised Edition.

This Comparative Table is provided for the convenience of users. It is not part of the Customs Act.

2004 Ed.	2001 Ed.
4 —(1) to (4)	4 —(1) to (4)
5 —(1), (2) and (3)	(5), (6) and (7)
—	5 (<i>Repealed by Act 4/2003</i>)
—	15 (<i>Repealed by Act 4/2003</i>)
15	16
16	16A
20 —(1) and (2)	20 —(1)
(3)	(2)
65 [<i>Not in use</i>]	65 [<i>Not in use</i>]
—	83 (<i>Repealed by Act 4/2003</i>)
—	84 (<i>Repealed by Act 4/2003</i>)
<i>Omitted</i>	85 to 89 (<i>Repealed by Act 4/2003</i>)
85	90
86	90A
87	90B
88	90C
89	90D
90	90E
93 —(1)	93 —(1)
(2) and (3)	(1A) and (1B)
(4) and (5)	(2) and (3)

2004 Ed.	2001 Ed.
131	130A
132	130B
133	131
134	132
135	133
<i>Omitted</i>	134 to 136 (<i>Repealed by Act 4/2003</i>)
136	136A

COMPARATIVE TABLE
CUSTOMS ACT
(CHAPTER 70)

The following provisions in the 1997 Revised Edition of the Customs Act were renumbered by the Law Revision Commissioners in the 2001 Revised Edition

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2001 Ed.	1997 Ed.
10—(2)	10—(1A)
(3)	(2)
(4)	(3)
47—(2)	47—(1A)
(3)	(2)
(4)	(2A)
(5) to (7)	(3) to (5)
51—(6) and (7)	51—(6)
65 [<i>Not in use</i>]	65 [<i>Not in use</i>]
53—(3) and (4)	53—(3)
(5)	(4)
71—(5)	71—(3A)
74—(3)	74—(2A)
(4) to (8)	(3) to (8)
89—(4)	89—(3A)
(5) to (9)	(4) to (7)
90A—(4) and (5)	90A—(4)
(6) to (11)	(5) to (10)
(12)	(10A)
(13)	(11)
90B—(1) and (2)	90B—(1)
(3) and (4)	(2) and (3)

2001 Ed.	1997 Ed.
99—(2)	99—(1A)
(3) to (5)	(2) to (4)
112—(2)	112—(1A)
(3) to (7)	(2) to (6)