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CUSTOMS ACT (CHAPTER 70)

CUSTOMS (DUTIES — EXEMPTION) (AMENDMENT) ORDER 2021

In exercise of the powers conferred by section 13(1) of the Customs Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Customs (Duties — Exemption) (Amendment) Order 2021 and comes into operation on 3 January 2022.

Amendment of paragraph 2

2. Paragraph 2 of the Customs (Duties — Exemption) Order 2021 (G.N. No. S 667/2021) is amended —

(a) by inserting, immediately after the definition of “applicable date”, the following definitions:

““applicable HCSA licence” means a licence granted or renewed under the Healthcare Services Act 2020 authorising a person to operate an emergency ambulance service or a medical transport service;

“applicable HCSA licensee” means a person who holds an applicable HCSA licence;”;

(b) by inserting, immediately after the definition of “dependant”, the following definitions:

““emergency ambulance”, “emergency ambulance service”, “medical transport” and “medical transport service” have the meanings given by

the First Schedule to the Healthcare Services Act 2020;”;

(c) by deleting paragraph (a) of the definition of “medical transport vehicle” and substituting the following paragraph:

“(a) an emergency ambulance or a medical transport registered under the Road Traffic Act 1961; or”;

(d) by inserting, immediately after the definition of “road”, the following definition:

““specified date”, in relation to any specified goods, means —

(a) the date on which the specified goods are imported; or

(b) the date on which the specified goods are removed from customs control, if later than the date mentioned in paragraph (a);”.

Amendment of Schedule

3.—(1) Part 1 of the Schedule to the Customs (Duties — Exemption) Order 2021 is amended —

(a) by deleting items 1 and 2 and substituting the following items:

“1. The President	All goods for the personal or official use of the President	Written authorisation by the Aide-de-Camp to the President, specifying that the goods are for the personal or official use (as the case may be) of the President, must be produced on request of the proper officer of customs.	Customs duty or excise duty (as the case may be) payable on the specified date on the goods.
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2. Any of the following organisations or individuals:	All goods for the official use of the organisation or the personal use of the individual, as the case may be	Written authorisation by —	Customs duty or excise duty (as the case may be), to the extent to which reciprocal treatment is accorded by the government of the country which the organisation or individual represents to representatives of the Government and its staff serving in that country.”;
(a) an Embassy, a High Commission, a Consulate or an accredited Trade Mission in Singapore;		(a) the Permanent Secretary, Ministry of Foreign Affairs or a public officer authorised by the Permanent Secretary;	
(b) any person who has been accorded diplomatic and consular privileges and immunities by the Government		(b) where the goods are for the official use of the organisation — the individual responsible for the management of the organisation in Singapore; or (c) where the goods are for the personal use of the individual — that individual, specifying that the goods are for the official use of the organisation or the personal use of the individual (as the case may be), must be produced on request of the proper officer of customs.	

(b) by deleting the words “imported for” in the third column of item 3 and substituting the words “for the official use of”;

(c) by deleting the words “from customs control” in the third column of item 3;

(d) by deleting the words “customs control” in the fourth column of item 3 and substituting the words “the retail service station in Singapore”;

(e) by deleting item 4 and substituting the following item:

“4. Any individual (called in this item the relevant individual) who —	(1) All goods for the official use of the relevant organisation	Written authorisation by the relevant individual or the individual responsible for the management of the relevant organisation in Singapore (as the case may be), specifying that the goods are for the official use of the relevant organisation, must be produced on request of the proper officer of customs.	Customs duty or excise duty (as the case may be) payable on the specified date on the goods.
(a) is not a citizen or permanent resident of Singapore;			
(b) has been approved by the Permanent Secretary, Ministry of Finance for the purpose of this exemption; and	(2) One motor vehicle for the private use of the relevant individual	Written authorisation by the relevant individual, specifying that the motor vehicle is for the private use of the relevant individual, must be produced on request of the proper officer of customs.	Excise duty payable on the specified date on the motor vehicle.

(c) is working in Singapore for the United Nations, the Colombo Plan, a foreign quasi-government organisation or a private foundation approved by the Permanent Secretary, Ministry of Finance for the purpose of this exemption (called in this item the relevant organisation)	(3) One motor vehicle for the official use of the relevant organisation	Written authorisation by the individual responsible for the management of the relevant organisation in Singapore, specifying that the motor vehicle is for the official use of the relevant organisation, must be produced on request of the proper officer of customs.	Excise duty payable on the specified date on the motor vehicle.”;
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- (f) by deleting the words “imported or removed from customs control (as the case may be)” in the third column of items 5, 7, 9, 11 and 42;
- (g) by deleting the words “date on which the military stores are imported or removed from customs control, as the case may be” in the fourth column of item 5 and substituting the words “specified date on the military stores”;
- (h) by deleting the words “imported or removed from customs control (as the case may be) for the person to be supplied” wherever they appear in the third column of item 6 and substituting in each case the words “for the person for supply”;
- (i) by deleting the words “date on which the tobacco is imported or removed from customs control, as the case may be” in the fourth column of item 6 and substituting the words “specified date on the tobacco”;
- (j) by deleting the words “date on which the beer is imported or removed from customs control, as the case may be” in the fourth column of item 6 and substituting the words “specified date on the beer”;
- (k) by deleting the words “date on which the intoxicating liquor or tobacco (as the case may be) is imported or removed from customs control” in the fourth column of

item 7 and substituting the words “specified date on the intoxicating liquor or tobacco”;

(l) by deleting the words “date on which the motor vehicle is imported or removed from customs control, as the case may be” in the fourth column of item 9 and substituting the words “specified date on the motor vehicle”;

(m) by deleting item 10 and substituting the following item:

<p>“10. An authorised service organisation</p>	<p>(1) All goods for the personal use of an ANZUK Force individual or a dependant of an ANZUK Force individual, except —</p> <p>(a) tobacco;</p> <p>(b) intoxicating liquor excluding beer; and</p> <p>(c) petroleum, biodiesel blends and CNG</p>	<p>(a) written authorisation by a responsible officer of the authorised service organisation, specifying that the goods are for the personal use of the ANZUK Force individual or dependant of the ANZUK Force individual (as the case may be), must be produced on request of the proper officer of customs; and</p> <p>(b) every bottle or other container of beer must be marked in the manner required by the Director-General.</p>	<p>Customs duty or excise duty (as the case may be) payable on the specified date on the goods.</p>
<p>(2) Any petroleum, biodiesel blends or CNG imported or removed from customs control for use solely in the official vehicles of the authorised service organisation</p>	<p>(a) written authorisation by a responsible officer of the authorised service organisation, specifying that the petroleum, biodiesel blends or CNG (as the case may be) is for use solely in the official vehicles of the authorised service organisation, must be produced on request of the proper officer of customs; and</p> <p>(b) a colouring substance as the Director-General may require must be added to the petroleum or biodiesel blends.</p>	<p>Excise duty payable on the specified date on the petroleum, biodiesel blends or CNG, as the case may be.”;</p>	

(n) by deleting the words “date on which the military stores are imported or removed from customs control, as the case may be” in the fourth column of item 11 and substituting the words “specified date on the military stores”;

- (o) by deleting the words “date on which the whisky or beer (as the case may be) is imported or removed from customs control (as the case may be) for supply to any member of the Contingent” in the fourth column of item 13 and substituting the words “specified date on the whisky or beer, as the case may be”;
- (p) by deleting the words “imported or removed from customs control (as the case may be) for” in the third column of item 16 and substituting the words “for the instructional, official or research and development purposes of”;
- (q) by deleting the words “date on which the goods are imported or removed from customs control, as the case may be” in the fourth column of item 16 and substituting the words “specified date on the goods”;
- (r) by inserting, immediately after item 23, the following item:

<p>“23A. Any person licensed under section 63(1) of the Act to manufacture intoxicating liquor (called in this item the manufacturer)</p>	<p>Any intoxicating liquor (called in this item the raw material) used in the manufacture of any other intoxicating liquor (called in this item the final product), whether the final product is the same or a different type of intoxicating liquor as the raw material</p>	<p>(a) the raw material must be used only in a licensed warehouse;</p> <p>(b) the manufacturer must keep records of all information that the Director-General may require relating to —</p> <p>(i) all raw materials used to manufacture the final product; and</p> <p>(ii) the final product manufactured using any raw materials; and</p> <p>(c) the manufacturer must allow any senior officer of customs to inspect the records mentioned in paragraph (b).</p>	<p>Customs duty or excise duty (as the case may be) payable on the date on which the raw material is used.”;</p>
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- (s) by deleting the words “date on which the wine is imported or removed from customs control (as the case may be) for sampling” in the fourth column of item 25 and substituting the words “specified date on the wine”;
- (t) by deleting item 27 and substituting the following item:

<p>“27. Any bona fide crew member of any aircraft or ship, other than a crew member who has spent less than 48 hours outside Singapore immediately before arrival in Singapore</p>	<p>Wine, spirits or beer (collectively called in this item liquor) of the following quantities for personal consumption, excluding any liquor the import of which is absolutely prohibited under section 38 of the Act:</p> <p>(1) spirits not exceeding one quarter of a litre and wine not exceeding one litre;</p> <p>(2) spirits not exceeding one quarter of a litre and beer not exceeding one litre;</p> <p>(3) spirits only not exceeding one quarter of a litre;</p> <p>(4) wine only not exceeding one litre;</p> <p>(5) beer only not exceeding one litre</p>	<p>Customs duty or excise duty (as the case may be) payable on the date on which the liquor is imported.”;</p>
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(u) by deleting the words “date on which the applicable vehicle is imported or removed from customs control, as the case may be” in the fourth column of item 40 and substituting the words “specified date on the applicable vehicle”;

(v) by deleting item 41 and substituting the following item:

<p>“41. Any applicable HCSA licensee</p>	<p>(1) Any medical transport vehicle for use for the official activities of the applicable HCSA licensee</p> <p>(2) Any motor vehicle to be retrofitted as a medical transport vehicle mentioned in paragraph (1) (called in this item the relevant vehicle)</p>	<p>(a) the medical transport vehicle or relevant vehicle (as the case may be) must be registered in the name of the applicable HCSA licensee;</p> <p>(b) a relevant vehicle must not be used pending its retrofitting as a medical transport vehicle; and</p>	<p>Excise duty payable on the specified date on the medical transport vehicle or relevant vehicle, as the case may be.”;</p>
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(c) the medical transport vehicle or relevant vehicle (as the case may be) must be specified as a licensed conveyance in the applicable HCSA licence held by the applicable HCSA licensee within 6 months, or any longer period that the Director-General may approve, starting on the specified date.

- (w) by deleting the words “date on which the medical transport vehicle is imported or removed from customs control, as the case may be” in the fourth column of item 42 and substituting the words “specified date on the medical transport vehicle”;
- (x) by deleting the words “date on which the applicable motor vehicle is imported or removed from customs control, as the case may be” in the fourth column of item 43 and substituting the words “specified date on the applicable motor vehicle”;
- (y) by deleting the words “date on which the hearse is imported or removed from customs control, as the case may be” in the fourth column of item 47 and substituting the words “specified date on the hearse”;
- (z) by inserting, immediately after item 48, the following item:

<p>“48A. Any person licensed under section 63(1) of the Act to manufacture motor vehicles (called in this item the manufacturer)</p>	<p>Any motor vehicle part fitted to a motor vehicle manufactured by the manufacturer</p>	<p>(a) the motor vehicle part must be fitted to the motor vehicle only in a licensed warehouse;</p> <p>(b) the manufacturer must keep records of all information that the Director-General may require relating to —</p> <p>(i) all motor vehicle parts fitted to the motor vehicle; and</p> <p>(ii) the motor vehicle to which the motor vehicle parts are fitted; and</p>	<p>Excise duty payable on the date on which the motor vehicle part is fitted to the motor vehicle.”; and</p>
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- (c) the manufacturer must allow any senior officer of customs to inspect the records mentioned in paragraph (b).

(za) by inserting, immediately after item 51, the following item:

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| <p>“52. Any person licensed under section 63(1) of the Act</p> | <p>All goods which —</p> <p>(a) are manufactured under and in accordance with the provisions of the licence and warehoused or deposited in any one or more of the following places:</p> <p style="margin-left: 40px;">(i) a licensed warehouse;</p> <p style="margin-left: 40px;">(ii) a Government warehouse;</p> <p style="margin-left: 40px;">(iii) an export inspection station;</p> <p style="margin-left: 40px;">(iv) a customs office or customs station so designated under the Customs (Offices and Stations) Regulations;</p> <p style="margin-left: 40px;">(v) any other place approved by the Director-General in writing under section 52(1) of the Act;</p> <p>(b) while so warehoused or deposited, are not dealt with or used except as allowed by the Director-General;</p> <p>(c) are removed from the customs territory at the end of the period of warehousing or deposit; and</p> <p>(d) are accounted for to the satisfaction of any proper officer of customs</p> | <p>Customs duty or excise duty (as the case may be) payable on the date on which the goods are removed from customs control.”.</p> |
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(2) Part 2 of the Schedule to the Customs (Duties — Exemption) Order 2021 is amended —

(a) by inserting, immediately after item 23, the following item:

“23A. Any person licensed under section 63(1) of the Act to manufacture intoxicating liquor	Any intoxicating liquor (called in this item the raw material) used in the manufacture of any other intoxicating liquor (called in this item the final product), whether the final product is the same or a different type of intoxicating liquor as the raw material	Customs duty or excise duty (as the case may be) at the rate in force on the applicable date.”;
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(b) by deleting item 27 and substituting the following item:

“27. Any bona fide crew member of any aircraft or ship, other than a crew member who has spent less than 48 hours outside Singapore immediately before arrival in Singapore	Wine, spirits or beer (collectively called in this item liquor) of the following quantities for personal consumption, excluding any liquor the import of which is absolutely prohibited under section 38 of the Act:	Customs duty or excise duty (as the case may be) at the rate in force on the applicable date.”;
	(1) spirits not exceeding one quarter of a litre and wine not exceeding one litre;	
	(2) spirits not exceeding one quarter of a litre and beer not exceeding one litre;	
	(3) spirits only not exceeding one quarter of a litre;	
	(4) wine only not exceeding one litre;	
	(5) beer only not exceeding one litre	

(c) by deleting item 41 and substituting the following item:

“41. Any applicable HCSA licensee	(1) Any medical transport vehicle for use for the official activities of the applicable HCSA licensee	Excise duty at the rate in force, and on the value of the medical transport vehicle or relevant vehicle (as the case may be), on the applicable date.”;
	(2) Any motor vehicle to be retrofitted as a medical transport vehicle mentioned in paragraph (1) (called in this item the relevant vehicle)	

(d) by inserting, immediately after item 48, the following item:

“48A. Any person licensed under section 63(1) of the Act to manufacture motor vehicles (called in this item the manufacturer)	Any motor vehicle part fitted to a motor vehicle manufactured by the manufacturer	Excise duty at the rate in force, and on the value of the motor vehicle part, on the applicable date.”; and
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(e) by inserting, immediately after item 51, the following item:

<p>“52. Any person licensed under section 63(1) of the Act</p>	<p>All goods which —</p> <p>(a) are manufactured under and in accordance with the provisions of the licence and warehoused or deposited in any one or more of the following places:</p> <p style="margin-left: 40px;">(i) a Government warehouse;</p> <p style="margin-left: 40px;">(ii) an export inspection station;</p> <p style="margin-left: 40px;">(iii) a customs office or customs station so designated under the Customs (Offices and Stations) Regulations;</p> <p style="margin-left: 40px;">(iv) any other place approved by the Director-General in writing under section 52(1) of the Act;</p> <p>(b) while so warehoused or deposited, are not dealt with or used except as allowed by the Director-General;</p> <p>(c) are removed from the customs territory at the end of the period of warehousing or deposit; and</p> <p>(d) are accounted for to the satisfaction of any proper officer of customs</p>	<p>Customs duty or excise duty (as the case may be) at the rate in force, and on the value of the goods, on the applicable date.”.</p>
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Made on 26 December 2021.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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