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CUSTOMS ACT (CHAPTER 70)

CUSTOMS (AMENDMENT) REGULATIONS 2019

In exercise of the powers conferred by section 143(1) of the Customs Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Customs (Amendment) Regulations 2019 and come into operation on 2 May 2019.

Deletion of regulations 5 and 6

2. Regulations 5 and 6 of the Customs Regulations (Rg 2) are deleted.

Deletion and substitution of regulations 31 to 35

3. Regulations 31 to 35 of the Customs Regulations are deleted and the following regulations substituted therefor:

“Presumption as to content of containers

31. For the purpose of payment of customs duties or excise duties, every case, cask, receptacle or package containing dutiable goods is deemed (unless regulation 32 applies) to contain —

- (a) the goods as are described in the relevant form submitted to the Director-General; and
- (b) no less quantity of goods than is contained in similar cases, casks or other receptacles in the ordinary way of business.

Survey of dutiable goods

32.—(1) The owner of dutiable goods mentioned in regulation 31 or his agent may make a request for the dutiable goods to be surveyed.

(2) A request under paragraph (1) must —

(a) be made within 24 hours (or such longer period as the Director-General may allow in any particular case) of the arrival of the dutiable goods in the Government warehouse or licensed warehouse in which they are deposited in accordance with section 52 of the Act; and

(b) be made in such form and manner as the proper officer of customs may require.

(3) Upon receipt of the request, the proper officer of customs must permit the survey of the goods, but may impose conditions concerning the survey of the goods on the owner of the dutiable goods or his agent, or both, including any of the following:

(a) that the survey must be carried out in the presence and under the direction of an officer of customs;

(b) that, after the survey, the cases, casks, receptacles or packages containing the goods surveyed must be closed and sealed by the owner or his agent.

(4) Despite regulation 31, a survey carried out in accordance with this regulation (including any condition imposed under paragraph (3)) may be relied upon in determining the amount of customs duties or excise duties payable on the dutiable goods.

(5) If, on any survey carried out in accordance with this regulation (including any condition imposed under paragraph (3)), the quantity of dutiable goods found in any case, cask, receptacle or package is found to be deficient, the proper officer of customs may remit the customs duty or excise duty payable on the goods so found to be deficient.

(6) The Director-General may, in his discretion, at the request of the owner or his agent made in such form and manner as the Director-General may require, permit further surveys of the dutiable goods contained in any case, cask, receptacle or package.

Reconditioning of dutiable goods

33.—(1) The owner of dutiable goods stored in a warehouse or his agent may, at any time, request permission to recondition the dutiable goods.

(2) A request under paragraph (1) must be made in such form and manner as the proper officer of customs may require.

(3) Upon receipt of the request, the proper officer of customs may permit the reconditioning of the goods, but may impose conditions concerning the reconditioning of the goods on the owner of the dutiable goods or his agent, or both, including a condition that the reconditioning must be carried out in the presence and under the direction of an officer of customs.

(4) Where dutiable goods have been reconditioned in accordance with this regulation (including any condition imposed under paragraph (3)), the proper officer of customs —

- (a) must make an entry in the stock records of such reconditioning; and
- (b) may remit the customs duty or excise duty payable on the dutiable goods reconditioned.

Dutiable goods unfit for consumption

34.—(1) If at any time the owner of dutiable goods or his agent considers that the dutiable goods in any warehouse are unfit for consumption or use, the owner or his agent may make a request for the dutiable goods to be surveyed.

(2) A request under paragraph (1) must be made in such form and manner as the proper officer of customs may require.

(3) Upon receipt of the request, the proper officer of customs must permit the survey of the goods, but may impose conditions concerning the survey of the goods on the owner of the dutiable goods or his agent, or both, including a condition that the survey must be carried out in the presence and under the direction of an officer of customs.

(4) Without affecting paragraph (1), the Director-General may direct that any dutiable goods in any warehouse be surveyed if the Director-General considers that the dutiable goods are unfit for consumption or use.

(5) If upon any survey under paragraph (3) or (4), the Director-General is satisfied that the dutiable goods are permanently unfit for consumption or use, the Director-General may direct the owner or his agent to destroy the dutiable goods at the expense of the owner or his agent.

(6) Where dutiable goods have been destroyed under paragraph (5), the proper officer of customs —

- (a) must make an entry in the stock records of such destruction; and
- (b) may remit the customs duty or excise duty payable on the dutiable goods destroyed.

Destruction of dutiable goods

35.—(1) The owner of dutiable goods or his agent may, at any time, request permission to destroy dutiable goods stored in a warehouse.

(2) A request under paragraph (1) must be made in such form and manner as the Director-General may require.

(3) Upon receipt of the request, the Director-General must permit the goods to be destroyed after survey, but may impose conditions concerning the survey or destruction of the goods on the owner of the dutiable goods or his agent, or both, including a condition that the survey or destruction of the goods must be carried out in the presence and under the direction of an officer of customs.

(4) Where dutiable goods have been destroyed in accordance with this regulation (including any condition imposed under paragraph (3)), the proper officer of customs —

- (a) must make an entry in the stock records of such destruction; and
- (b) may remit the customs duty or excise duty payable on the dutiable goods destroyed.”.

Deletion and substitution of regulations 36 and 37

4. Regulations 36 and 37 of the Customs Regulations are deleted and the following regulations substituted therefor:

“Denaturing of intoxicating liquors in warehouses

36.—(1) This regulation applies where an owner of intoxicating liquors deposited in a Government warehouse or licensed warehouse wishes to denature the intoxicating liquors.

(2) The owner of the intoxicating liquors or his agent must submit an application to the Director-General setting out the place where the intoxicating liquors are stored and the manner in which the owner intends to denature the intoxicating liquors.

(3) An application under paragraph (2) must be made in such form and manner as the Director-General may require.

(4) Upon receipt of the application, the Director-General may permit the intoxicating liquors to be denatured, but may impose conditions concerning the denaturing of the intoxicating liquors on the owner of the intoxicating liquors or his agent, or both, including any of the following:

- (a) that the denaturing of the intoxicating liquors must be carried out in the presence and under the direction of an officer of customs;
- (b) that the intoxicating liquors must be denatured in accordance with a formula specified by the Director-General.

(5) The Director-General may authorise the release of the intoxicating liquors which have been denatured in accordance with this regulation (including any condition imposed under paragraph (4)).

(6) For the purpose of paragraphs (4) and (5), the Director-General may require the owner of the intoxicating liquors or his agent to obtain and submit a certificate, from an analyst employed by a laboratory specified by the Director-General, identifying the denaturants used to denature the intoxicating liquors.

Industrial spirit

37.—(1) The Director-General may authorise any intoxicating liquors deposited in a Government warehouse or licensed warehouse to be released as industrial spirit if —

- (a) the intoxicating liquors have been denatured under regulation 36 by being rendered temporarily unfit for use as a beverage by the admixture of other substances; and
- (b) the Director-General is satisfied that the intoxicating liquors and substances mentioned in sub-paragraph (a) were mixed in accordance with a formula approved by the Director-General.

(2) For the purpose of paragraph (1), the Director-General may require the owner of the intoxicating liquors or his agent to obtain and submit a certificate, from an analyst employed by a laboratory specified by the Director-General, identifying the substances mixed with the intoxicating liquors.”.

Deletion and substitution of regulation 115

5. Regulation 115 of the Customs Regulations is deleted and the following regulation substituted therefor:

“Attendance fees

115. Fees are payable, at such rate as may be prescribed in the Customs (Miscellaneous Fees and Rates) Regulations 2012 (G.N. No. S 634/2012), for the attendance of any proper officer of customs in a Government warehouse or licensed warehouse during —

- (a) the survey of dutiable goods under regulation 32, 34 or 35;
- (b) the reconditioning of dutiable goods;
- (c) the destruction of dutiable goods; and
- (d) the bottling, blending, compounding, varying or denaturing of intoxicating liquors.”.

*[G.N. Nos. S 707/2011; S 12/2012; S 25/2012; S 457/2012;
S 187/2013; S 437/2015; S 56/2017; S 547/2018]*

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(To be presented to Parliament under section 143(2) of the Customs Act).