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No. S 331

CUSTOMS ACT 1960

CUSTOMS (AMENDMENT) REGULATIONS 2022

In exercise of the powers conferred by section 143(1) of the Customs Act 1960, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Customs (Amendment) Regulations 2022 and come into operation on 1 May 2022.

Amendment of regulation 17

- 2. In regulation 17 of the Customs Regulations (Rg 2)
 - (a) in paragraph (1), replace "An" with "Subject to paragraph (2A), an"; and
 - (b) after paragraph (2), insert
 - "(2A) Paragraph (1) does not apply to an importer of cigarettes in respect of
 - (a) an importation of cigarettes where
 - (i) the cigarettes are not for sale to any person in Singapore, and are for the personal consumption of the importer only; and
 - (ii) the weight of the cigarettes, excluding the packaging of those cigarettes, is 400 grams or less;
 - (b) an importation of cigarettes where
 - (i) the cigarettes are to be used for either or both of the following purposes only:

- (A) experimenting or testing by the manufacturer or importer of the cigarettes to ascertain the quality, appearance or content of the cigarettes;
- (B) conducting training of individuals who will be involved in the sale of cigarettes that are of the same type as, or are a variant of, those cigarettes;
- (ii) the cigarettes are not for sale to any person in Singapore, and are not for consumption by any person for any purpose other than a purpose mentioned in sub-paragraph (i); and
- (iii) a proper officer of customs is satisfied from the quantity of the cigarettes that the cigarettes are not intended for a commercial purpose; or
- (c) any particular importation of cigarettes that the Director-General may determine, subject to any condition which the Director-General may impose.".

[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; S 326/2019; S 504/2020; S 1074/2021] Made on 23 April 2022.

LAI WEI LIN Second Permanent Secretary, Ministry of Finance, Singapore.

[Customs 0113/69/V10; MOF R017.005.0001.V9; AG/LEGIS/SL/70/2020/8 Vol. 1]

(To be presented to Parliament under section 143(2) of the Customs Act 1960).