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No. S 444

CUSTOMS ACT
(CHAPTER 70)

CUSTOMS (AMENDMENT NO. 3)
REGULATIONS 2002

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

Citation and commencement

1. These Regulations may be cited as the Customs (Amendment No. 3) Regulations 2002 and shall come into operation on 1st October 2002.

Deletion of regulations 31, 47, 79 and 91

2. Regulations 31, 47, 79 and 91 of the Customs Regulations (Rg 2) are deleted.

Amendment of regulation 139A

3. Regulation 139A of the Customs Regulations is amended —

(a) by inserting, immediately after paragraph (1), the following paragraph:

“(1A) For the purposes of charging duty on intoxicating liquors removed for local consumption, a proper officer of customs need not apply —

(a) paragraph (1) or regulation 138 or 139, where the quantity of the intoxicating liquor removed for local consumption is, in the opinion of the Director-General, small; or

(b) paragraph (1) (a) or regulation 138 or 139, if there is a valid certificate of analysis issued by a relevant authority in the country of export specifying —

(i) the class of the intoxicating liquor;

(ii) the actual content in the bottle; and

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- (iii) the alcoholic strength of the intoxicating liquor determined in a manner equivalent to that provided for in regulation 139.”;
- (b) by deleting paragraph (3) and substituting the following paragraph:
- “(3) The average alcoholic strength referred to in paragraph (1) (b) shall be measured by computing the average of not less than 3 determinations of alcoholic strength —
- (a) in the manner provided for in regulation 139; or
- (b) in a case referred to in paragraph (1A) (b), in a manner equivalent to that provided for in regulation 139,
- from not less than 3 consignments of similar bottles of the same brand of liquor within a period of 12 months.”; and
- (c) by deleting the words “For the purposes of this regulation” in the 1st line of paragraph (5) and substituting the words “In paragraphs (1) and (2)”.

*[G.N. Nos. S 158/2000; S 616/2000; S 171/2001;
S 228/2002; S 259/2002]*

Made this 3rd day of September 2002.

LIM SIONG GUAN
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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