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## No. S 505

### CUSTOMS ACT (CHAPTER 70)

#### CUSTOMS (DUTIES) (EXEMPTION) (AMENDMENT) ORDER 2020

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.—(1) This Order is the Customs (Duties) (Exemption) (Amendment) Order 2020 and, except for paragraphs 2 and 3(a), comes into operation on 1 July 2020.

(2) Paragraphs 2 and 3(a) are deemed to have come into operation on 1 April 2013.

#### **Amendment of paragraph 2**

2. Paragraph 2(1) of the Customs (Duties) (Exemption) Order (O 5) is amended by inserting, immediately after the definition of “dependant”, the following definition:

““export inspection station” means —

- (a) Pasir Panjang Export Inspection Station situated at 19 Harbour Drive, Singapore 117402; or
- (b) Brani Export Inspection Station situated at 71 Brani Terminal Avenue, Singapore 098326;”.

#### **Amendment of Part I of Schedule**

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

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

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- “49. Importer. All goods which are — —
- (a) imported for the sole purpose of being inspected by any proper officer of customs at one or both of the following places:
    - (i) an export inspection station;
    - (ii) any other place directed by any proper officer of customs;
  - (b) removed from the customs territory upon completion of the inspection; and
  - (c) accounted for to the satisfaction of any proper officer of customs.

”; and

(b) by inserting, immediately after item 49, the following item:

- “50. Importer. All goods which — —
- (a) are imported and warehoused or deposited in any one or more of the following places:
    - (i) a Government warehouse;
    - (ii) a licensed warehouse;
    - (iii) a customs office or customs station so designated under the Customs (Offices and Stations) Regulations (Rg 7);

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- (iv) any other place approved by the Director-General in writing under section 52(1) of the Act;
- (b) while so warehoused or deposited, are not dealt with or used except as allowed by the Director-General;
- (c) are removed from the customs territory at the end of the period of warehousing or deposit; and
- (d) are accounted for to the satisfaction of any proper officer of customs.

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*[G.N. Nos. S 685/2002; S 195/2008; S 237/2008; S 140/2009; S 182/2010; S 228/2010; S 306/2010; S 788/2010; S 387/2011; S 709/2011; S 103/2012; S 684/2012; S 55/2017; S 391/2018; S 187/2019; S 247/2019]*

Made on 17 June 2020.

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*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R017.002.0001.V6; C.07.01.02.001.V002;  
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(To be presented to Parliament under section 143(2) of the Customs Act).