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No. S 580

REGULATION OF IMPORTS AND EXPORTS ACT 1995

REGULATION OF IMPORTS AND EXPORTS (DATA SHARING — OFFENCES) (AMENDMENT) REGULATIONS 2023

In exercise of the powers conferred by section 3(2) of the Regulation of Imports and Exports Act 1995, the Minister for Trade and Industry makes the following Regulations:

Citation and commencement

1.—(1) These Regulations are the Regulation of Imports and Exports (Data Sharing — Offences) (Amendment) Regulations 2023 and, except for regulation 4, come into operation on 31 August 2023.

(2) Regulation 4 is deemed to have come into operation on 31 December 2021.

Amendment of regulation 1

2. In the Regulation of Imports and Exports (Data Sharing — Offences) Regulations 2019 (G.N. No. S 827/2019) (called in these Regulations the principal Regulations), in regulation 1, delete “— Offences”.

Amendment of regulation 5

3. In the principal Regulations, in regulation 5(1), replace “export permit information” with “particulars, information or document furnished for the purposes of the Act or any regulations made under the Act”.

Miscellaneous amendments

4. In the principal Regulations —

(a) in regulation 2, in the definition of “IRAS”, replace “(Cap. 138A)” with “1992”;

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- (b) in regulation 3, replace “section 31(1)(iv), (v) and (vi)” with “section 31(1)(f), (g) and (h)”;
- (c) in regulation 3(1)(a)(i), replace “(Cap. 117A)” with “1993”;
- (d) in regulation 3(1)(a)(ii), delete “Cap. 117A,”;
- (e) in the following provisions, after “Goods and Services Tax Act”, insert “1993”:
- Regulation 3(1)(b)(i)
 - Regulation 3(2), definition of “Comptroller of Goods and Services Tax”
 - Regulation 3(2), definition of “investigation officer”;
- (f) in regulation 4, replace “section 31(1)(iv), (v) and (vi)” with “section 31(1)(f), (g) and (h)”;
- (g) in regulation 4(1)(a)(i), replace “(Cap. 134)” with “1947”;
- (h) in the following provisions, after “Income Tax Act”, insert “1947”:
- Regulation 4(1)(a)(ii) and (b)
 - Regulation 4(2), definition of “Comptroller of Income Tax”
 - Regulation 4(2), definition of “investigation officer”;
- (i) in regulation 4(2), in the definition of “PIC bonus”, replace “section 37IA of the Income Tax Act” with “section 37H of the Income Tax Act 1947”;
- (j) in regulation 5(1), replace “section 31(1)(iv) and (vi)” with “section 31(1)(f) and (h)”;
- (k) in regulation 5(2), in the definition of “authorised CDSA officer”, replace “(Cap. 65A)” with “1992”; and

(l) in the following provisions, after “Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act”, insert “(Cap. 65A, 2000 Revised Edition)”:

Regulation 5(2), definition of “drug dealing offence”, paragraph (a)

Regulation 5(2), definition of “serious offence”, paragraph (a).

[G.N. No. S 742/2020]

Made on 14 August 2023.

GABRIEL LIM
*Permanent Secretary (Policy),
Ministry of Trade and Industry,
Singapore.*

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(To be presented to Parliament under section 3(4) of the Regulation of Imports and Exports Act 1995).