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No. S 684

CUSTOMS ACT
(CHAPTER 70)

CUSTOMS
(DUTIES) (EXEMPTION) (AMENDMENT NO. 2)
ORDER 2012

In exercise of the powers conferred by section 13(1) of the Customs Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Customs (Duties) (Exemption) (Amendment No. 2) Order 2012 and shall be deemed to have come into operation on 1st September 2012.

Amendment of paragraph 2

2. Paragraph 2(1) of the Customs (Duties) (Exemption) Order (O 5) is amended by inserting, immediately after the definitions of “registered dentist”, “registered medical practitioner”, “registered pharmacist” and “veterinary surgeon”, the following definition:

“ “replacement vehicle” has the same meaning as in the Road Traffic Act (Cap. 276);”.

Amendment of Schedule

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

(a) by inserting the word “and” at the end of paragraph (e) in column (4) of item 28;

(b) by deleting paragraphs (f) and (g) in column (4) of item 28 and substituting the following paragraph:

“(f) where new parts have been added, the exemption hereby granted shall be applicable only to the remaining original parts of the motor vehicles re-imported and shall be contingent on the repairer certifying the details and values of the individual new parts added and upon payment of excise duty on the cost and all other incidental charges in respect of such added parts, except

that the exemption hereby granted shall also apply to the new parts added if the repairs have been carried out for no charge on the motor vehicles covered by a warranty or guarantee agreement.”; and

(c) by inserting, immediately after item 47, the following item:

- “48. Importer. Importation of replacement vehicle for the direct replacement of a registered motor vehicle.
- (a) That the importer satisfies the proper officer of customs that —
- (i) the Land Transport Authority of Singapore has allowed —
- (A) the replacement vehicle to be registered in substitution of the original vehicle under rule 3F of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5); and
- (B) the certificate of entitlement for the replacement vehicle to be transferred from the original vehicle to the replacement vehicle under rule 19A of the Road Traffic (Motor Vehicles, Quota System) Rules (Cap. 276, R 31); and
- (ii) the excise duty of the original vehicle has been paid;
- (b) that where the excise duty of the replacement vehicle exceeds the excise duty paid on the original vehicle, the importer shall pay excise duty on the excess;

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- (c) that in the event that —
- (i) the requirements referred to in paragraph (a)(i) and (ii) have not been met; or
 - (ii) the original vehicle has not been destroyed or permanently removed from Singapore as required under rule 19A(1)(e)(ii) of the Road Traffic (Motor Vehicles, Quota System) Rules,
- excise duty shall be levied and paid on the replacement vehicle at the value it would fetch at the time of first importation; and
- (d) subject to the production of a certificate in such form as the Director-General shall direct.”.

[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]

Made this 27th day of December 2012.

LIM SOO HOON
*Permanent Secretary,
(Finance) (Performance),
Ministry of Finance,
Singapore.*

[Customs (Conf) 0104/66/V14; AG/LLRD/SL/70/2010/1 Vol. 1]

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