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CUSTOMS ACT (CHAPTER 70)

CUSTOMS (EXEMPTION FROM SECTION 15(2)) ORDER 2017

ARRANGEMENT OF PARAGRAPHS

Paragraph

- 1. Citation and commencement
- 2. Exemption in relation to Singapore-Australia Free Trade Agreement

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. This Order is the Customs (Exemption from Section 15(2)) Order 2017 and comes into operation on 1 December 2017.

Exemption in relation to Singapore-Australia Free Trade Agreement

2. Section 15(2)(a) of the Act does not apply in relation to any claim to pay customs duty or excise duty on goods at a preferential rate, if —

- (*a*) the preferential rate is levied under paragraph 4(1)(*g*) of the Customs (Duties) Order (O 4); and
- (b) the claim is made within one year after the date of importation of the goods.

Made on 28 November 2017.

TAN CHING YEE Permanent Secretary, Ministry of Finance, Singapore.

[Customs 00107/65/V21; AG/LEGIS/SL/70/2015/9 Vol. 1]

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