## CUSTOMS ACT (CHAPTER 70, SECTION 98)

## CUSTOMS (MISCELLANEOUS FEES) NOTIFICATION

### ARRANGEMENT OF PARAGRAPHS

#### Paragraph

- 1. Citation
- 2. Fees payable to Director-General
- 3. Exemption for diplomatic mission
- 4. Exemption for Government and for exporter of approved products
- 5. Waiver of fees The Schedule

[1st April 2001]

### Citation

**1.** This Notification may be cited as the Customs (Miscellaneous Fees) Notification.

### Fees payable to Director-General

**2.** There shall be payable to the Director-General in respect of the matters specified in the first column of the Schedule the fees specified opposite thereto in the second column.

### **Exemption for diplomatic mission**

**3.** An accredited diplomatic mission shall be exempted from paying any of the fees specified in this Notification.

# Exemption for Government and for exporter of approved products

**4.** <sup>1</sup>The Director-General may, in his discretion, exempt a ministry or a department of the Government or an organ of State from paying any of the fees specified in this Notification.

## Waiver of fees

5. <sup>2</sup>The Director-General may, in his discretion waive the fee payable in any particular case in connection with the survey of goods under item (5)(a) of the Schedule.

## THE SCHEDULE

Paragraphs 2 and 5

### FEES

First column Second column (1) Certification of landing certificates, \$15 per document. true copies of customs permits and any other documents as the Director-General may determine (2) Copies of statements supplied to \$45 per document. defence counsel (3) Annual certificate of exemption \$600 for an exemption period from granted under the Industrial 1st January to 31st December in **Exemption Factory scheme** any year or, in the case of a shorter exemption period, a pro-rata amount according to the number of complete months of the exemption period.

<sup>&</sup>lt;sup>1</sup>Paragraph 4(*b*) in the 2002 Revised Edition of the Customs (Miscellaneous Fees) Notification (N 3) is omitted because section 20 of the Economic Expansion Incentives (Relief from Income Tax) Act (Cap. 86) (Power and procedure for declaring an industry and a product an approved industry and an approved product) was repealed by Act 11 of 2004.

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THE SCHEDULE	<b>L</b>	
(4) Approval of drawback	\$60 per outward declaration.	
<ul><li>(5) Attendance of officers of customs in connection with —</li></ul>		
( <i>a</i> ) survey of goods	\$20 per half hour or part thereof per continuous operation.	
(b) destruction of goods	\$40 per half hour or part thereof per continuous operation.	
(6) Attendance of officers of customs in connection with —		
( <i>a</i> ) the stuffing and unstuffing of containers	\$20 per half hour or part thereof per continuous operation.	
<ul><li>(b) the bottling, blending, compounding, varying or denaturing of intoxicating liquors in a licensed warehouse</li></ul>	\$20 per half hour or part thereof per continuous operation.	
(c) the reconditioning of liquors and tobacco in bond at the request of the owner or his agent	\$20 per half hour or part thereof per continuous operation.	
( <i>d</i> ) the packing and, if necessary, the sealing of cases and packages of duty-paid goods for re-export under drawback	\$20 per half hour or part thereof per continuous operation.	
(e) operations in premises not licensed under the Act	\$20 per half hour or part thereof per continuous operation.	
<ul><li>(f) such other act or service requiring the attendance of officers of customs as the Director-General may determine</li></ul>	\$20 per half hour or part thereof per continuous operation.	
<ul><li>(7) Escort of vehicles, containers or craft conveying dutiable or other goods as the Director-General may determine</li></ul>	\$20 per half hour or part thereof per continuous operation.	

## THE SCHEDULE — continued

(8) Attending to an application for a customs ruling on —	
(a) the classification of an item of goods	\$75 per item of goods in respect of which the application is made.
(b) the country of origin of an item of goods	\$75 per item of goods in respect of which the application is made.
(c) the application of a provision of the Customs (Valuation) Regulations (Rg 8) to an item of goods	\$165 per item of goods in respect of which the application is made.
(9) Attendance of officers of customs in connection with —	
<ul><li>(a) the extension of opening hours in respect of customs offices and container freight stations</li></ul>	Additional \$20 per half hour or part thereof per continuous operation.
(b) the stuffing, unstuffing or any operation at any place beyond the hours specified	Additional \$20 per half hour or part thereof per continuous operation.
(10) A request for overtime attendance of an officer of customs not cancelled during office hours prior to the time overtime is required even though no overtime attendance is required	\$10.
<ul> <li>(11) Where any vehicle used in the commission of an offence under the Act has been seized on or after 1st May 2005 under section 110(1) of the Act, for —</li> </ul>	\$1,000.
<ul><li>(a) considering a request by the owner of the vehicle for the release of the vehicle;</li></ul>	
(b) investigating the claims of the owner;	

THE SCHEDULE — continued

- (c) towing and storing the vehicle while the offence and the owner's claims are being investigated; and
- (d) releasing the vehicle

G.N. Nos. S 172/2001; S 260/2002; S 386/2002; S 446/2002; S573/2005; S665/2005; S 197/2008]

## LEGISLATIVE HISTORY CUSTOMS (MISCELLANEOUS FEES) NOTIFICATION (CHAPTER 70, N 3)

This Legislative History is provided for the convenience of users of the Customs (Miscellaneous Fees) Notification. It is not part of this Notification.

1.	G. N. No. S 112/1983 — C	Customs (Miscellaneous Fees) Notification 1983
	Date of commencement	: 1 June 1983
2. 1983 Revised Edition — Customs (Petroleum Exemption — Pulau Ayer Merbau) Notification		
	Date of operation	: 25 March 1992
3. G. N. No. S 172/2001 — Customs (Miscellaneous Fees) Notification 2001		
	Date of commencement	: 1 April 2001
4. 2002 Revised Edition — Customs (Miscellaneous Fees) Notification		
	Date of operation	: 31 January 2002
5. G. N. No. S 260/2002 — Customs (Miscellaneous Fees) (Amendment) Notification 2002		
	Date of commencement	: 1 June 2002
<ul> <li>6. G. N. No. S 386/2002 — Customs (Miscellaneous Fees) (Amendment No. 2) Notification 2002</li> </ul>		
	Date of commencement	: 1 September 2002
7. G. N. No. S 446/2002 — Customs (Miscellaneous Fees) (Amendment No. 3) Notification 2002		
	Date of commencement	: 1 October 2002
8.	8. G. N. No. S 573/2005 — Customs (Miscellaneous Fees) (Amendment) Notification 2005	
	Date of commencement	: 1 September 2005
9.	9. G. N. No. S 665/2005 — Customs (Miscellaneous Fees) (Amendment No. 2) Notification 2005	
	Date of commencement	: 20 October 2005
10. G. N. No. S 197/2008 — Customs (Miscellaneous Fees) (Amendment) Notification 2008		
	Date of commencement	: 4 April 2008

11. 2009 Revised Edition — Customs (Miscellaneous Fees) Notification		
Date of operation	: 31 August 2009	
12. G. N. No. S 784/2010 — Customs (Miscellaneous Fees) (Amendment) Notification 2010		
Date of commencement	: 1 January 2011	
13. 1990 Revised Edition — Customs (Miscellaneous Fees) Notification 1990		
Date of operation	: 31 December 9999	
14. G.N. No. S 165/2012 — Customs (Miscellaneous Fees) (Amendment) Notification 2012		
Date of commencement	: 1 May 2012	