

CUSTOMS ACT  
(CHAPTER 70, SECTION 143)

CUSTOMS REGULATIONS

ARRANGEMENT OF REGULATIONS

PART I

PRELIMINARY

Regulation

1. Citation
2. Definitions

PART II

GOVERNMENT WAREHOUSES

3. Permission to enter Government warehouses
4. Hours of opening of offices and warehouses
5. [Deleted]
6. [Deleted]
7. Scale of warehouse rent for Government warehouses

PART III

IMPORTATION AND REMOVAL OF DUTIABLE GOODS

8. Importation of dutiable goods
9. Import and export of goods by rail
10. Receipt of dutiable goods into Government warehouses
11. Removal of dutiable goods for local consumption
12. Removal of dutiable goods to another Government warehouse or licensed warehouse
13. Removal of dutiable goods for export or re-export
14. Transshipment of dutiable goods
15. Customs declarations
16. Director-General may require dutiable goods to be conveyed in vehicles or wagons capable of being locked, sealed, etc.

PART IV

MARKINGS

17. Markings on cigarettes

PART V

LICENSED WAREHOUSES

Regulation

18. Applications for warehouse licences
19. Security may be required
20. Security of buildings
21. Alterations of buildings
22. Director-General may order safeguards
23. Permitted activities in licensed warehouse
24. Payment of duty and submission of statement and exemption certificate
25. Submission of daily return
26. Stock book to be kept
27. Monthly stock return required
28. Marking of packages
29. Inspection of stocks
30. Goods not to be returned to warehouse without permission

PART VI

SURVEYS OF DUTIABLE GOODS

31. Presumption as to content of containers
32. Survey of dutiable goods
33. Reconditioning of dutiable goods
34. Dutiable goods unfit for consumption
35. Destruction of dutiable goods

PART VII

DENATURING OF INTOXICATING LIQUORS

36. Denaturing of intoxicating liquors in warehouses
37. Industrial spirit
38. Methylated spirit

PART VIII

APPLICATIONS FOR LICENCES  
UNDER SECTION 63 OF ACT

39. Applications for licences
40. Inspection of premises or site and submission of plans
41. Accommodation to be provided

## Regulation

42. Director-General may order alterations
43. Fire and health safeguards
44. Approval of applications
45. Plan of plant to be submitted
46. Director-General may require alterations
47. Plan when approved to be signed
48. No deviation from approved plan
49. Issue of licence

## PART IX

## PREMISES LICENSED UNDER SECTION 63 OF ACT

50. Alterations to premises
51. Director-General may order safeguards
52. Unless permission obtained, only watchman may dwell on premises
53. Premises to be clean
54. Liquors and cigarettes not to be returned to premises without permission
55. Proper officer of customs may place locks
56. Liquors to be free from contamination
57. Contaminated liquors to be re-prepared

## PART X

BOTTLING, BLENDING, COMPOUNDING AND VARIATION OF  
INTOXICATING LIQUORS

58. Application for licence
59. Plan to be submitted
60. Plan to be signed when approved
61. No deviation from approved plan
62. Issue of licence
63. Notice of blending to be given
64. Bottling of contents of container not to be stopped
65. Empty bottles not to be removed without permission
66. Containers to be kept in bottling warehouse until empty
67. Conditions of bottling

PART XI

LICENSED TOBACCO FACTORIES

Regulation

68. Licensee to keep stock book
69. Restriction on receiving tobacco into licensed premises
70. Restrictions on removal of tobacco
71. Adulteration of tobacco forbidden
72. Possession of materials for adulteration of tobacco forbidden
73. Packing of products
74. Labels to be approved by Director-General

PART XII

CLAIMS TO DRAWBACK ON TOBACCO

75. Notice of packing to be given
76. Cases to be sealed
77. Restrictions on export
78. Proof of landing may be required
79. Claims to be submitted monthly
80. Assessment of weight for drawback
81. Decision of Director-General final

PART XIII

CLAIMS TO DRAWBACK UNDER SECTION 81 OF ACT

82. Application to claim drawback under section 81 of Act
83. Security of building and accommodation
84. Security may be required
85. Director-General may order safeguards
86. Alteration to premises or plants
87. Unless permission obtained, only watchman may dwell on premises
88. Proper officer of customs may place locks
89. Books of account to be kept in factory
90. Submission of monthly return
91. Stacking of packages
92. Lots or stacks to be labelled
93. Notice of manufacture and packing to be given
94. Packages to be sealed
95. Seals, etc., not to be tampered
96. Declaration to be submitted for approval

## Regulation

97. Particulars required as declaration
98. Restrictions on export
99. Proof of landing may be required
100. Hours of manufacture, packing and removal for export under drawback
101. All operations to be performed by manufacturer and at his expense
102. Goods not to be returned to factory without permission
103. Powers of inspection
104. Claims to be submitted monthly
105. Assessment of drawback
106. Claims for drawback may be refused unless provisions of law are complied with
107. Decision of Director-General final

## PART XIV

## ASSESSMENT OF DUTY

108. Basis of assessment of duty
109. Determination of alcoholic strength
110. Cigarettes
111. Beedies
112. Cigars

## PART XIVA

REGISTRATION OF PERSONS  
MAKING DECLARATION

- 112A. Definitions of this Part
- 112B. Registration of persons making declaration
- 112C. Register
- 112D. Persons registered to be fit and proper persons
- 112E. Period of registration
- 112F. Conditions of registration
- 112G. Registration of declaring entity may include list of declaring agents and declarants
- 112H. Suspension or revocation of registration
- 112I. Renewal of registration

PART XV

FEES

Regulation

- 113. Fees for licences
- 114. Period for which licences shall be issued
- 115. Attendance fees

PART XVI

MISCELLANEOUS

- 115A. Payment of customs duty or excise duty by passenger or other person
  - 116. Disposal of forfeitures
  - 117. Penalties  
The Schedules
- 

[14th December 1979]

PART I

PRELIMINARY

**Citation**

1. These Regulations may be cited as the Customs Regulations.

**Definitions**

2. In these Regulations, unless the context otherwise requires —  
“alcoholic strength” —
  - (a) in relation to a mixture of alcohol and some other substances, means the ratio, expressed as a percentage, of the mass of alcohol present in the mixture to the total mass of the mixture; and
  - (b) in relation to a mixture of alcohol and water, means the ratio, expressed as a percentage, of the volume of alcohol present in the mixture at a temperature of 20° C to the total volume of the mixture;

[Deleted by S 547/2018 wef 03/01/2016]

“licensed premises” means premises in respect of which a licence has been issued under section 51, 63, 66 or 83 of the Act.

## PART II

### GOVERNMENT WAREHOUSES

#### **Permission to enter Government warehouses**

3. No person shall enter any Government warehouse except with the permission of a proper officer of customs.

#### **Hours of opening of offices and warehouses**

4.—(1) The hours during which customs offices and Government warehouses shall ordinarily be open for business shall be as follows:

- (a) Mondays to Fridays — 8 a.m. to 5 p.m.; and
- (b) Saturdays — 8 a.m. to 12.30 p.m.

(2) Notwithstanding paragraph (1), Government warehouses for the storage of dutiable goods in transit and the Government warehouse at the Changi International Airport shall remain open during such hours as the Director-General may from time to time direct.

5. [Deleted by S 326/2019 wef 02/05/2019]

6. [Deleted by S 326/2019 wef 02/05/2019]

#### **Scale of warehouse rent for Government warehouses**

7.—(1) Warehouse rent on goods deposited in Government warehouses, other than those which are situated within the boundary limits of an airport and in the transit warehouses operated by the Director-General, shall be as set out in the First Schedule.

(2) Warehouse rent shall be charged monthly, at the close of business on the last day of each month, on the quantity of goods deposited in the warehouse at any time during the month.

(3) No warehouse rent shall be charged for more than one month in any case where the period of storage of the whole or part of the goods does not exceed 30 days.

(4) [*Deleted by S 25/2012 wef 01/02/2012*]

(5) Subject to item 5 in the First Schedule, in computing the total amount of warehouse rent payable, any fraction of a dollar shall be ignored.

### PART III

#### IMPORTATION AND REMOVAL OF DUTIABLE GOODS

##### **Importation of dutiable goods**

**8.—**(1) Every person importing dutiable goods shall apply to a proper officer of customs, in such form as the Director-General may require, for permission to move the dutiable goods from the ship, aircraft or vehicle by which they were imported or, in the case of dutiable goods imported by rail, from the Woodlands Train Checkpoint.

(2) An importer of dutiable goods may be required to furnish security to the Director-General for the amount of duty payable on such goods imported.

(3) The security may be furnished by a cash deposit or a bank guarantee or both.

##### **Import and export of goods by rail**

**9.—**(1) The master or charterer of a train shall, on arrival of the train at the Woodlands Train Checkpoint produce on demand to the proper officer of customs at that Checkpoint —

- (a) the inward or outward manifest of goods brought into or exported from Singapore on the train; and
- (b) all invoices, waybills and any other document which the officer may require to test the accuracy of any declaration made by an importer or exporter of goods on that train to any officer of customs in connection with the issue of a customs permit for those goods.

(2) The Director-General may allow dutiable goods on board a train to be removed from the customs station along the railway without a customs permit pending payment of the customs duty or excise duty payable thereon and any composition of any offence.

(3) Before doing so, the Director-General may, in his discretion, require that security be lodged by the railway administration to his satisfaction to guarantee the safe custody of the goods pending payment of the customs duty or excise duty and composition sum within such time as he may allow.

### **Receipt of dutiable goods into Government warehouses**

10. Dutiable goods will be received into a Government warehouse on presentation of the form referred to in regulation 8 duly endorsed by a proper officer of customs.

### **Removal of dutiable goods for local consumption**

11.—(1) Whenever the owner of dutiable goods is desirous of removing the whole or part of such goods from a Government warehouse or licensed warehouse or from the ship, aircraft, train or vehicle by which they were imported for local consumption, he shall personally or by his agent —

- (a) submit to the proper officer of customs a declaration in such form as the Director-General may require and pay the duty assessed upon the goods to be removed; and in the case of dutiable goods delivered in accordance with the Customs (Duties) (Exemption) Order (O 5), submit the relevant exemption certificate in accordance with the provisions of that Order; and
- (b) in the case of dutiable goods deposited in a Government warehouse, produce to the proper officer of customs the warehouse deposit receipt issued under section 53(1) of the Act, or a delivery order issued under section 53(4) of the Act and pay all charges due on the goods to be removed.

(2) The proper officer of customs shall thereupon authorise the removal of the dutiable goods.

**Removal of dutiable goods to another Government warehouse or licensed warehouse**

12.—(1) Without affecting the application of section 27 of the Act in relation to any customs duty or excise duty chargeable on dutiable goods, when the owner of dutiable goods is desirous of removing the whole or part of such goods from a Government warehouse or licensed warehouse to another Government warehouse or licensed warehouse, he shall personally or by his agent —

- (a) submit to a proper officer of customs at the warehouse in which the goods are deposited a declaration, in such form as the Director-General may require, of the goods to be removed; and

*[S 504/2020 wef 30/06/2020]*

- (b) in the case of dutiable goods deposited in a Government warehouse, produce to a proper officer of customs the warehouse deposit receipt issued under section 53(1) of the Act, or a delivery order issued under section 53(4) of the Act and pay all charges due on the goods to be removed.

*[S 504/2020 wef 30/06/2020]*

- (c) *[Deleted by S 504/2020 wef 30/06/2020]*

*[S 504/2020 wef 30/06/2020]*

(2) Upon the applicable requirements in paragraph (1) being satisfied, the proper officer of customs may authorise the removal of the goods, subject to any condition that the proper officer of customs considers necessary.

*[S 504/2020 wef 30/06/2020]*

(3) The owner of the goods removed under this regulation or the owner's agent must, if so required by the proper officer of customs, produce evidence that the goods have been deposited in the other Government warehouse or licensed warehouse.

*[S 504/2020 wef 30/06/2020]*

**Removal of dutiable goods for export or re-export**

13.—(1) The Director-General may, in his discretion, impose a limit on the quantity of dutiable goods which are to be exported or re-

exported by any vessel of 300 net registered tonnes or below for the safeguarding of the revenue.

(2) Where dutiable goods are to be conveyed for export or re-export in any vessel of 300 net registered tonnes or below, a senior officer of customs may require the master or person in charge of the vessel to keep or store such goods in a locked hold for as long as the vessel is within the territorial waters of Singapore and the senior officer of customs may seal such hold.

(3) No person shall, without lawful authority, open, alter, break or remove any seal placed by a senior officer of customs under paragraph (2) while the vessel is still within the territorial waters of Singapore.

(4) If any dutiable goods which are kept in the vessel under paragraph (2) are found to be missing or re-landed in Singapore, the goods shall be presumed, until the contrary is proved, to have been illegally removed from such vessel with the consent of the master or the person in charge of the vessel.

(5) Without affecting the application of section 27 of the Act in relation to any customs duty or excise duty chargeable on dutiable goods, when the owner of dutiable goods is desirous of removing the whole or part of the goods from a specified place of storage and bringing the goods out of the customs territory, whether on a vessel or any other form of conveyance, the owner must personally or by the owner's agent —

- (a) submit to a proper officer of customs at the warehouse in which the goods are deposited a declaration, in such form as the Director-General may require, of the goods to be removed; and

*[S 504/2020 wef 30/06/2020]*

- (b) in the case of goods deposited in a Government warehouse, produce to a proper officer of customs the warehouse deposit receipt issued under section 53(1) of the Act, or a delivery order issued under section 53(4) of the Act and pay all charges due on the goods to be removed.

*[S 504/2020 wef 30/06/2020]*

(c) [*Deleted by S 504/2020 wef 30/06/2020*]

*[S 504/2020 wef 30/06/2020]*

(6) Upon the applicable requirements in paragraph (5) being satisfied, the proper officer of customs may authorise the removal of the goods, subject to any condition that the proper officer of customs considers necessary.

*[S 504/2020 wef 30/06/2020]*

(7) The owner of the goods removed under this regulation or the owner's agent must, if so required by the proper officer of customs, produce evidence that the goods have been removed from the customs territory.

*[S 504/2020 wef 30/06/2020]*

(8) If any goods removed for export or re-export under this regulation are found to have been illegally re-landed in any place in Singapore, the owner and the exporter of the goods and the owner's agent shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

(9) The Director-General may, in his discretion, require the owner of any vessel carrying dutiable goods for export or re-export or his agent —

- (a) to furnish security to guarantee payment of customs duty or excise duty in the event the goods are re-landed in Singapore; and
- (b) to secure the good conduct of the crew of the vessel.

(10) In this regulation, "specified place of storage" means a Government warehouse, licensed warehouse, customs office, customs station or any other place approved by the Director-General in writing under section 52 of the Act.

*[S 504/2020 wef 30/06/2020]*

### **Transshipment of dutiable goods**

**14.—**(1) The consignor of goods intended for transshipment or his agent shall submit to the proper officer of customs a declaration, in such form as the Director-General may require, of the goods to be transhipped.

(2) The consignor of goods intended for transshipment or his agent shall, if so required by the proper officer of customs, produce evidence that the goods have been transhipped and shall pay the customs duty or excise duty leviable on any part of such goods not accounted for to the satisfaction of the proper officer of customs.

(3) The consignor of such goods or his agent shall furnish security, if so required, to the satisfaction of the Director-General, to guarantee payment of duty for which he may become liable under paragraph (2).

### **Customs declarations**

**15.—**(1) The types of customs declarations required for the movement of dutiable goods in Singapore shall be as follows:

- (a) an Inward/Transshipment/Removal/Payment Declaration;
- (b) an Outward Declaration; and
- (c) a Duty Exemption Certificate.

(2) The purposes of the customs declarations referred to in paragraph (1) shall be as follows:

- (a) an Inward Declaration shall be required for the removal of dutiable goods from any arrival point (whether by sea, air, rail or road from West Malaysia via Woodlands or Tuas, or from the free trade zones) to any licensed premises or other approved place of storage;
- (b) a Transshipment Declaration shall be required for the removal of dutiable goods —
  - (i) imported by sea from vessels at anchorage to the free trade zone for storage;
  - (ii) from the free trade zone for re-export to foreign destinations;
  - (iii) from one free trade zone to another; and
  - (iv) from the point at which they arrive on import to another point at which they are to be re-exported (such as from West Malaysia via Woodlands or Tuas to Changi International Airport);

- (c) a Removal Declaration shall be required to cover the movement of dutiable goods between any licensed or approved premises within customs territory (such as from one licensed warehouse to another);
- (d) a Payment Declaration shall be required for the payment of customs duty or excise duty or tax on goods;
- (e) an Outward Declaration shall be required to cover the movement of dutiable goods from customs territory for export or storage in the free trade zone; and
- (f) a Duty Exemption Certificate shall be required for dutiable goods which are exempted from payment of duty in Singapore.

**Director-General may require dutiable goods to be conveyed in vehicles or wagons capable of being locked, sealed, etc.**

16.—(1) The Director-General, if he considers it necessary, may require dutiable goods imported, exported, re-exported or in transit by road to be conveyed in completely covered vehicles or wagons which are capable of being locked, sealed or otherwise secured.

(2) No locks, seals or other safeguards placed on such vehicles or wagons by the proper officer of customs shall be tampered with, opened, broken, altered or removed without the consent of the proper officer of customs.

(3) The Director-General may refuse to permit the carriage of dutiable goods by motor vehicles as provided for in paragraph (1), unless the construction of the bodies of such vehicles is in accordance with requirements approved by him.

## PART IV

### MARKINGS

#### **Markings on cigarettes**

17.—(1) Subject to paragraph (2A), an importer of cigarettes into Singapore shall in respect of each cigarette that he imports into Singapore, and a manufacturer of cigarettes in Singapore shall in

respect of each cigarette that he manufactures in Singapore, ensure that each cigarette is marked in the manner set out in paragraph (2) before the cigarette is released from customs control for sale or consumption in Singapore.

[S 331/2022 wef 01/05/2022]

(2) A cigarette referred to in paragraph (1) must —

- (a) be marked with the letters “SDPC”, and with a series of vertical bars, in accordance with the specifications set out in the Second Schedule; or
- (b) have such other designation, symbol or marking embossed, printed or marked on the cigarette or on the cigarette pack, or both, as the Director-General may approve.

(2A) Paragraph (1) does not apply to an importer of cigarettes in respect of —

(a) an importation of cigarettes where —

- (i) the cigarettes are not for sale to any person in Singapore, and are for the personal consumption of the importer only; and
- (ii) the weight of the cigarettes, excluding the packaging of those cigarettes, is 400 grams or less;

(b) an importation of cigarettes where —

- (i) the cigarettes are to be used for either or both of the following purposes only:
  - (A) experimenting or testing by the manufacturer or importer of the cigarettes to ascertain the quality, appearance or content of the cigarettes;
  - (B) conducting training of individuals who will be involved in the sale of cigarettes that are of the same type as, or are a variant of, those cigarettes;
- (ii) the cigarettes are not for sale to any person in Singapore, and are not for consumption by any

person for any purpose other than a purpose mentioned in sub-paragraph (i); and

- (iii) a proper officer of customs is satisfied from the quantity of the cigarettes that the cigarettes are not intended for a commercial purpose; or
- (c) any particular importation of cigarettes that the Director-General may determine, subject to any condition which the Director-General may impose.

*[S 331/2022 wef 01/05/2022]*

(3) In this regulation, “customs control” has the same meaning as in section 3(2) of the Act.

*[S 457/2012 wef 01/03/2013]*

## PART V

### LICENSED WAREHOUSES

#### **Applications for warehouse licences**

**18.** Every application for a licence to warehouse goods liable to duty shall be made in writing to the Director-General specifying —

- (a) the name, identity card number and address of the applicant;
- (b) the style under which he trades;
- (c) the class and quantity of goods to be stored;
- (d) the estimated annual duty which will be paid on goods cleared from the warehouse;
- (e) the location and storage area of the warehouse; and
- (f) a detailed plan of the layout and construction of the proposed warehouse.

#### **Security may be required**

**19.** The Director-General may require any applicant to give references and to furnish security for the due payment of all duties and fees for which he may become liable.

**Security of buildings**

**20.** Buildings licensed as warehouses for the storage of goods liable to duty shall be secured to the satisfaction of the Director-General.

**Alterations of buildings**

**21.** No structural alteration may be made in any licensed warehouse without the written approval of the Director-General having first been obtained.

**Director-General may order safeguards**

**22.** The Director-General may, at any time, in writing, direct the licensee to provide any additional means for keeping and securing the safety of the dutiable goods stored which may, in the opinion of the Director-General, be necessary.

**Permitted activities in licensed warehouse**

**23.—**(1) No goods other than dutiable goods shall be kept in a licensed warehouse except with the permission in writing of the Director-General and subject to such conditions as he may impose.

(2) Operations which are necessary to preserve the dutiable goods, improve their packaging or marketable quality or prepare them for shipment may, with the approval of a proper officer of customs and subject to such conditions as he may impose, be carried out while the goods are stored in the licensed warehouse.

(3) Without prejudice to the generality of paragraph (2), the operations referred to in that paragraph may include —

- (a) the breaking of bulk, grouping of packages, and sorting, grading and repacking of goods; and
- (b) the servicing and repair of motor vehicles.

(4) Operations other than those specified in paragraph (2) may, with the approval of the Director-General and subject to such conditions as he may impose, be carried out on the dutiable goods while the goods are stored in the licensed warehouse.

(5) Dutiable goods in a licensed warehouse shall not be used in any manner except with the approval of the Director-General and subject to such conditions as he may impose.

### **Payment of duty and submission of statement and exemption certificate**

**24.**—(1) No person shall remove any dutiable petroleum or biodiesel blend from a licensed warehouse before payment of the duty payable thereon, unless the Director-General allows otherwise.

*[S 56/2017 wef 20/02/2017]*

(2) Where any dutiable petroleum or biodiesel blend has been removed from a licensed warehouse, the licensee concerned shall submit to the Director-General a statement, in such form as the Director-General may require, setting out the quantities of dutiable petroleum or biodiesel blend removed from his licensed warehouse for local consumption during the preceding month not later than —

- (a) the 15th day of the month following that in which the removal of the dutiable petroleum or biodiesel blend from his licensed warehouse took place; or

*[S 56/2017 wef 20/02/2017]*

- (b) such other later date as the Director-General may allow.

*[S 56/2017 wef 20/02/2017]*

(3) Where any petroleum or biodiesel blend has been removed from a licensed warehouse and delivered to any organisation or person in accordance with the Customs (Duties) (Exemption) Order (O 5), the licensee concerned shall submit to the Director-General the exemption certificate in respect of the petroleum or biodiesel blend so delivered not later than —

- (a) the 15th day of the month following that in which the removal of the petroleum or biodiesel blend from his licensed warehouse took place; or

*[S 56/2017 wef 20/02/2017]*

- (b) such other later date as the Director-General may allow.

*[S 56/2017 wef 20/02/2017]*

**Submission of daily return**

25. Every licensee other than the licensee of a warehouse licensed to store dutiable petroleum or biodiesel blend shall, not later than 11 a.m. on each working day or such period as the Director-General may allow, submit to the Director-General a return, in such form as the Director-General may require, showing details of all dutiable goods received into or removed from his licensed warehouse during the preceding day.

[S 56/2017 wef 20/02/2017]

**Stock book to be kept**

26. Every licensee shall —

- (a) maintain in his licensed warehouse a stock book, in a form approved by the Director-General; and
- (b) enter daily in the stock book details of all dutiable goods received into or removed from his licensed warehouse.

**Monthly stock return required**

27. Every licensee shall, not later than the fifth day of each month, furnish to the Director-General a return, in such form as the Director-General may require, showing details of —

- (a) the opening and closing balances of all dutiable goods stored in his licensed warehouse on the first day and at the close of business on the last day of the previous month, respectively; and
- (b) all dutiable goods received into or removed from his licensed warehouse during the previous month.

**Marking of packages**

28.—(1) Any senior officer of customs may require that all packages entering a warehouse shall be marked with such identification marks and in such manner as he may direct.

(2) Packages shall be stacked as directed by a senior officer of customs and in such manner that every package may be accounted for and inspected.

**Inspection of stocks**

**29.** Any senior officer of customs may examine at any time the stock of dutiable goods in a warehouse and, for this purpose, may require to see every package containing dutiable goods and the contents thereof.

**Goods not to be returned to warehouse without permission**

**30.** Without the written permission of the proper officer of customs having first been obtained —

- (a) all goods liable to customs duty or excise duty by an order made under section 10(1) of the Act on which the customs duty or excise duty has been paid shall not be stored in any Government warehouse or licensed warehouse; and
- (b) no dutiable goods, whether removed for export or otherwise, shall be returned to a Government warehouse or licensed warehouse.

## PART VI

## SURVEYS OF DUTIABLE GOODS

**Presumption as to content of containers**

**31.** For the purpose of payment of customs duties or excise duties, every case, cask, receptacle or package containing dutiable goods is deemed (unless regulation 32 applies) to contain —

- (a) the goods as are described in the relevant form submitted to the Director-General; and
- (b) no less quantity of goods than is contained in similar cases, casks or other receptacles in the ordinary way of business.

*[S 326/2019 wef 02/05/2019]*

**Survey of dutiable goods**

**32.—(1)** The owner of dutiable goods mentioned in regulation 31 or his agent may make a request for the dutiable goods to be surveyed.

- (2) A request under paragraph (1) must —
- (a) be made within 24 hours (or such longer period as the Director-General may allow in any particular case) of the arrival of the dutiable goods in the Government warehouse or licensed warehouse in which they are deposited in accordance with section 52 of the Act; and
  - (b) be made in such form and manner as the proper officer of customs may require.
- (3) Upon receipt of the request, the proper officer of customs must permit the survey of the goods, but may impose conditions concerning the survey of the goods on the owner of the dutiable goods or his agent, or both, including any of the following:
- (a) that the survey must be carried out in the presence and under the direction of an officer of customs;
  - (b) that, after the survey, the cases, casks, receptacles or packages containing the goods surveyed must be closed and sealed by the owner or his agent.
- (4) Despite regulation 31, a survey carried out in accordance with this regulation (including any condition imposed under paragraph (3)) may be relied upon in determining the amount of customs duties or excise duties payable on the dutiable goods.
- (5) If, on any survey carried out in accordance with this regulation (including any condition imposed under paragraph (3)), the quantity of dutiable goods found in any case, cask, receptacle or package is found to be deficient, the proper officer of customs may remit the customs duty or excise duty payable on the goods so found to be deficient.
- (6) The Director-General may, in his discretion, at the request of the owner or his agent made in such form and manner as the Director-General may require, permit further surveys of the dutiable goods contained in any case, cask, receptacle or package.

*[S 326/2019 wef 02/05/2019]*

**Reconditioning of dutiable goods**

**33.**—(1) The owner of dutiable goods stored in a warehouse or his agent may, at any time, request permission to recondition the dutiable goods.

(2) A request under paragraph (1) must be made in such form and manner as the proper officer of customs may require.

(3) Upon receipt of the request, the proper officer of customs may permit the reconditioning of the goods, but may impose conditions concerning the reconditioning of the goods on the owner of the dutiable goods or his agent, or both, including a condition that the reconditioning must be carried out in the presence and under the direction of an officer of customs.

(4) Where dutiable goods have been reconditioned in accordance with this regulation (including any condition imposed under paragraph (3)), the proper officer of customs —

- (a) must make an entry in the stock records of such reconditioning; and
- (b) may remit the customs duty or excise duty payable on the dutiable goods reconditioned.

[S 326/2019 wef 02/05/2019]

**Dutiable goods unfit for consumption**

**34.**—(1) If at any time the owner of dutiable goods or his agent considers that the dutiable goods in any warehouse are unfit for consumption or use, the owner or his agent may make a request for the dutiable goods to be surveyed.

(2) A request under paragraph (1) must be made in such form and manner as the proper officer of customs may require.

(3) Upon receipt of the request, the proper officer of customs must permit the survey of the goods, but may impose conditions concerning the survey of the goods on the owner of the dutiable goods or his agent, or both, including a condition that the survey must be carried out in the presence and under the direction of an officer of customs.

(4) Without affecting paragraph (1), the Director-General may direct that any dutiable goods in any warehouse be surveyed if the Director-General considers that the dutiable goods are unfit for consumption or use.

(5) If upon any survey under paragraph (3) or (4), the Director-General is satisfied that the dutiable goods are permanently unfit for consumption or use, the Director-General may direct the owner or his agent to destroy the dutiable goods at the expense of the owner or his agent.

(6) Where dutiable goods have been destroyed under paragraph (5), the proper officer of customs —

- (a) must make an entry in the stock records of such destruction; and
- (b) may remit the customs duty or excise duty payable on the dutiable goods destroyed.

*[S 326/2019 wef 02/05/2019]*

### **Destruction of dutiable goods**

**35.—**(1) The owner of dutiable goods or his agent may, at any time, request permission to destroy dutiable goods stored in a warehouse.

(2) A request under paragraph (1) must be made in such form and manner as the Director-General may require.

(3) Upon receipt of the request, the Director-General must permit the goods to be destroyed after survey, but may impose conditions concerning the survey or destruction of the goods on the owner of the dutiable goods or his agent, or both, including a condition that the survey or destruction of the goods must be carried out in the presence and under the direction of an officer of customs.

(4) Where dutiable goods have been destroyed in accordance with this regulation (including any condition imposed under paragraph (3)), the proper officer of customs —

- (a) must make an entry in the stock records of such destruction; and

- (b) may remit the customs duty or excise duty payable on the dutiable goods destroyed.

[S 326/2019 wef 02/05/2019]

## PART VII

### DENATURING OF INTOXICATING LIQUORS

#### **Denaturing of intoxicating liquors in warehouses**

**36.**—(1) This regulation applies where an owner of intoxicating liquors deposited in a Government warehouse or licensed warehouse wishes to denature the intoxicating liquors.

(2) The owner of the intoxicating liquors or his agent must submit an application to the Director-General setting out the place where the intoxicating liquors are stored and the manner in which the owner intends to denature the intoxicating liquors.

(3) An application under paragraph (2) must be made in such form and manner as the Director-General may require.

(4) Upon receipt of the application, the Director-General may permit the intoxicating liquors to be denatured, but may impose conditions concerning the denaturing of the intoxicating liquors on the owner of the intoxicating liquors or his agent, or both, including any of the following:

- (a) that the denaturing of the intoxicating liquors must be carried out in the presence and under the direction of an officer of customs;
- (b) that the intoxicating liquors must be denatured in accordance with a formula specified by the Director-General.

(5) The Director-General may authorise the release of the intoxicating liquors which have been denatured in accordance with this regulation (including any condition imposed under paragraph (4)).

(6) For the purpose of paragraphs (4) and (5), the Director-General may require the owner of the intoxicating liquors or his agent to

obtain and submit a certificate, from an analyst employed by a laboratory specified by the Director-General, identifying the denaturants used to denature the intoxicating liquors.

[S 326/2019 wef 02/05/2019]

### **Industrial spirit**

**37.**—(1) The Director-General may authorise any intoxicating liquors deposited in a Government warehouse or licensed warehouse to be released as industrial spirit if —

- (a) the intoxicating liquors have been denatured under regulation 36 by being rendered temporarily unfit for use as a beverage by the admixture of other substances; and
- (b) the Director-General is satisfied that the intoxicating liquors and substances mentioned in sub-paragraph (a) were mixed in accordance with a formula approved by the Director-General.

(2) For the purpose of paragraph (1), the Director-General may require the owner of the intoxicating liquors or his agent to obtain and submit a certificate, from an analyst employed by a laboratory specified by the Director-General, identifying the substances mixed with the intoxicating liquors.

[S 326/2019 wef 02/05/2019]

### **Methylated spirit**

**38.** Denatured spirit deposited in a Government warehouse or licensed warehouse may be released if certified by an analyst employed by such laboratory as the Director-General may specify to have been methylated according to one of the following formulae:

- (a) by the addition to 100 parts by volume of intoxicating liquor of one part mineral naphtha (kerosene) and one sixth of one part crude pyridine; or
- (b) by the addition to 90 parts by volume of intoxicating liquor of 91/2 parts of wood naphtha (crude methyl alcohol) and half of one part of crude pyridine and also to every 100

parts of such admixture three-eighths of one part of mineral naphtha (kerosene).

## PART VIII

### APPLICATIONS FOR LICENCES UNDER SECTION 63 OF ACT

#### **Applications for licences**

**39.** For the purpose of section 63 of the Act, every application for a licence to manufacture any dutiable goods shall be made in writing to the Director-General specifying —

- (a) the name, identity card number and address of the applicant;
- (b) the name of the street or exact locality and number of the premises, or the lot number of the ground upon which it is intended to build the premises, where it is desired to carry on the manufacture;
- (c) the nature of the goods to be produced, the output proposed and whether for local consumption or for export or both; and
- (d) the security offered for the due payment of all duties and fees and for the proper conduct of the business.

#### **Inspection of premises or site and submission of plans**

**40.** If the Director-General is satisfied that the applicant is a fit and proper person to receive a licence, he shall —

- (a) cause to be inspected the premises upon which the goods are to be manufactured, or the site upon which it is intended to erect such premises; and
- (b) call for a plan setting out in detail the proposed layout or construction thereof.

**Accommodation to be provided**

**41.** Provision shall be made in the plan required under regulation 40 for the following:

- (a) separate store rooms of suitably strong construction for the storage of raw materials and for the storage of the finished product of the factory;
- (b) accommodation in the form of married quarters free of cost for such number of officers of customs as the Director-General may require to be stationed on the premises;
- (c) a separate office for the officers of customs; and
- (d) any other requirement considered necessary by the Director-General in order to ensure adequate protection of the revenue.

**Director-General may order alterations**

**42.** The Director-General may call for such alterations in the plan submitted to him as are necessary to make it conform to regulation 41.

**Fire and health safeguards**

**43.** The applicant shall make such provisions against fire and for safeguarding health as the fire and health authorities may require.

**Approval of applications**

**44.—(1)** If the Director-General approves the application, the Director-General shall inform the applicant and sign the plan.

(2) The Director-General may also inform the applicant that a licence to manufacture the dutiable goods in respect of which the application was made will be issued to him when the proposed licensed premises or sites have been converted or completed and approved by the Director-General.

**Plan of plant to be submitted**

**45.** Before the installation of a plant intended to be used for the manufacture of any dutiable goods, the applicant shall submit a plan of the plant for the approval of the Director-General.

**Director-General may require alterations**

46. The Director-General may at any time require the applicant to make such additions or alterations to the plan of such plant or to such plant after installation, as he may consider necessary for the adequate protection of the revenue.

**Plan when approved to be signed**

47. The Director-General, when satisfied with the details of the plant in respect of which a plan was submitted in accordance with regulation 45, shall signify his approval by signing the plan thereof.

**No deviation from approved plan**

48. The applicant shall not deviate from an approved plan except with the written approval of the Director-General.

**Issue of licence**

49. When the premises and plant therein have been completed and approved, the Director-General, on receipt of the prescribed fee, shall issue a licence, in such form as he may think fit, to the applicant to manufacture the dutiable goods in respect of which the application was made in accordance with section 63 of the Act.

**PART IX****PREMISES LICENSED UNDER SECTION 63 OF ACT****Alterations to premises**

50. No structural alteration or installation of any plant or machinery to be used in connection with the manufacture of any dutiable goods may be made in any licensed premises without the written authority of the Director-General having first been obtained.

**Director-General may order safeguards**

51. The Director-General may at any time, in writing, direct the licensee to provide any additional means for keeping and securing the safety of the raw materials and of the product of the factory which may, in the opinion of the Director-General, be necessary.

**Unless permission obtained, only watchman may dwell on premises**

52. Except with the permission of the Director-General, no person other than a watchman may dwell on the licensed premises.

**Premises to be clean**

53. The licensee shall at all times keep his premises in a clean and sanitary condition.

**Liquors and cigarettes not to be returned to premises without permission**

54. The licensee shall not —

- (a) store in his licensed premises intoxicating liquors or cigarettes, upon which the duty has been paid; or
- (b) receive back into his licensed premises any intoxicating liquors or cigarettes which have been previously removed, whether for export or otherwise,

without the permission in writing of a proper officer of customs having first been obtained.

**Proper officer of customs may place locks**

55.—(1) The proper officer of customs may place such locks, seals or other safeguards as he considers necessary for the protection of the revenue upon any part of the licensed premises or portion of the plant therein.

(2) Such safeguards shall be provided at the expense of the licensee.

(3) No locks, seals or other safeguards placed in accordance with paragraph (1) shall be tampered with, opened, broken, altered or removed without the consent of the proper officer of customs.

**Liquors to be free from contamination**

56. Any person who produces any intoxicating liquor on any licensed premises shall ensure that the intoxicating liquor produced is free from such injurious amounts of metallic contamination as may be specified in any written law.

**Contaminated liquors to be re-prepared**

57. Where any intoxicating liquor produced on the licensed premises is found to be contaminated, the Director-General may —

- (a) instruct the licensee to re-distil, re-make or re-prepare such liquors; and
- (b) if necessary, cause the licensee to alter the plant installed on the licensed premises for the distillation or preparation of intoxicating liquors.

**PART X****BOTTLING, BLENDING, COMPOUNDING AND VARIATION  
OF INTOXICATING LIQUORS****Application for licence**

58. Every application for a licence to bottle, blend, compound or vary any intoxicating liquors under section 66 of the Act shall be made in writing to the Director-General, specifying —

- (a) the name, identity card number and address of the applicant;
- (b) the name of the street or exact locality and the number of the premises which it is desired to be licensed;
- (c) the types of liquors which it is proposed to bottle, blend, compound or vary; and
- (d) the security which the applicant offers for the proper conduct of his business.

**Plan to be submitted**

59. The applicant shall —

- (a) submit to the Director-General a plan of the proposed premises and plant therein; and
- (b) make such alterations in the plan as may be required by the Director-General for the protection of the revenue.

**Plan to be signed when approved**

**60.** The Director-General, if satisfied with the plan, shall signify his approval by signing the plan.

**No deviation from approved plan**

**61.** The applicant shall not deviate from an approved plan except with the written approval of the Director-General.

**Issue of licence**

**62.** When the bottling warehouse and plant therein have been completed, the Director-General, on receipt of the prescribed fee, shall issue a licence, in such form as he may think fit, to the applicant to bottle, blend, compound or vary intoxicating liquors in accordance with section 66 of the Act.

**Notice of blending to be given**

**63.** No licensee shall bottle, blend, compound or vary the alcoholic strength of any intoxicating liquors, except in accordance with the terms of a notice, delivered to a proper officer of customs not less than 48 hours before the commencement of the bottling, blending, compounding or variation, and specifying —

- (a) the nature, quantity and identification marks, if any, of the liquors to be bottled, blended, compounded or varied;
- (b) the place where the liquors are stored; and
- (c) the time at which it is desired to commence the bottling, blending, compounding or variation.

**Bottling of contents of container not to be stopped**

**64.** When the bottling, blending, compounding or variation of the contents of any container has commenced, it shall not be discontinued between the hours of 8 a.m. and 4.30 p.m. until the whole is bottled, blended, compounded or varied, as the case may be.

**Empty bottles not to be removed without permission**

**65.** All empty bottles which are intended for use for bottling together with corks, capsules and other material and implements for bottling shall —

- (a) be kept in the bottling warehouse or at such other place approved in writing by the Director-General; and
- (b) not be removed from that place without the permission of the proper officer of customs.

**Containers to be kept in bottling warehouse until empty**

**66.** When it is intended to bottle intoxicating liquor, the container from which the liquor is to be drawn off shall be taken into the bottling warehouse and shall not be removed from the warehouse until the container is empty.

**Conditions of bottling**

**67.** Except with the approval of the proper officer of customs —

- (a) no filled bottle or portion of the blended, compounded or varied intoxicating liquors shall be removed from the bottling warehouse until the entire container from which it was drawn has been drawn off or the blending, compounding or variation has been completed;
- (b) no filled bottle or other container shall be removed until it has been closed, sealed and labelled to the satisfaction of the proper officer of customs; and
- (c) in the case of dutiable liquors, all filled bottles shall be placed in cases secured to the satisfaction of the proper officer of customs.

## PART XI

## LICENSED TOBACCO FACTORIES

**Licensee to keep stock book**

**68.** Every person licensed to manufacture tobacco shall —

- (a) keep a stock book, in a form approved by the Director-General, in which shall be entered daily in English —
  - (i) the weight in kilogrammes, the number of the relative removal declaration or other document authorising removal, description and country of origin of all tobacco brought into any storehouse made use of by him for the storage of tobacco or into the licensed premises; and
  - (ii) the quantity and description of the product resulting from manufacture and the manner of disposal thereof;
- (b) produce for the inspection of any senior officer of customs his stock book, books of account, invoices and other documents kept by him in connection with the manufacture of tobacco, and allow that officer to make such minute therein, or to take such abstract therefrom, as he thinks fit;
- (c) permit any senior officer of customs to inspect all labels, wrappers or containers used or attached, or intended to be used or attached, in connection with manufactured tobacco, manufactured by such licensee; and
- (d) on demand show to any senior officer of customs any tobacco in his custody or possession.

**Restriction on receiving tobacco into licensed premises**

**69.** No licensed tobacco manufacturer shall, without the permission in writing of a proper officer of customs, receive into his licensed premises or into his custody or possession any tobacco of any description otherwise than from a Government warehouse or licensed warehouse.

**Restrictions on removal of tobacco**

70. No licensed tobacco manufacturer shall, without the permission in writing of a proper officer of customs, allow any manufactured or unmanufactured tobacco of any description, except tobacco manufactured in his factory, to be removed from his licensed premises or from his custody or possession.

**Adulteration of tobacco forbidden**

71.—(1) No licensed tobacco manufacturer shall receive, take into or have in his custody or possession in his licensed premises, or in any storehouse made use of by him for the storage of tobacco, any substance, matter or thing to be used or capable of being used as a substitute for, or to increase the weight of, tobacco.

(2) It shall not be an offence under this regulation for a licensed tobacco manufacturer to receive, take into or have in his custody or possession in his licensed premises or in any storehouse made use of by him for the storage of tobacco, any substance, matter or thing which is normally and properly, according to the ordinary usage of the trade, added to tobacco as part of the process of manufacture for the purpose of colouring, flavouring or wrapping such tobacco and not with the intention of increasing its weight.

**Possession of materials for adulteration of tobacco forbidden**

72.—(1) No person shall, without the written permission of the Director-General —

- (a) cut, grind, pound, stain, dye or manufacture any matter or material to imitate or resemble tobacco or prepare any such matter or material to be mixed with or to be added to tobacco;
- (b) have in his custody or possession any matter or material, cut, ground, pounded, coloured, stained, dyed or manufactured to imitate or resemble tobacco or prepare any such matter or material for the purpose of being mixed with or added to tobacco or intended to be so cut, ground, pounded, coloured, stained, dyed or manufactured or prepared; or

- (c) sell, dispose of or deliver to any tobacco manufacturer any matter or material or any preparation or mixture thereof to be used in the manufacture of tobacco or to be added to or mixed therewith.

(2) It shall not be an offence under this regulation for a licensed tobacco manufacturer to receive, take into or have in his custody or possession any substance, matter or thing which is normally and properly, according to the ordinary usage of the trade, added to tobacco as part of the process of manufacture for the purpose of colouring, flavouring or wrapping such tobacco and not with the intention of increasing its weight.

### **Packing of products**

**73.** No manufactured tobacco shall be removed from the licensed premises except in closed boxes or packages.

### **Labels to be approved by Director-General**

**74.** All labels, wrappers or containers used in connection with or attached to or intended to be used in connection with or attached to any tobacco manufactured in premises licensed under section 63 of the Act shall —

- (a) be in the forms approved by the Director-General; and
- (b) include an accurate description, written in English, of the contents.

## **PART XII**

### **CLAIMS TO DRAWBACK ON TOBACCO**

#### **Notice of packing to be given**

**75.** Any licensed manufacturer of tobacco wishing to claim drawback in accordance with section 78 of the Act shall —

- (a) give a senior officer of customs at least 24 hours notice of his intention to manufacture or pack tobacco for export;
- (b) produce the cases to be exported to a senior officer of customs and allow that officer to open the cases and any

sealed containers therein and to examine, weigh and take samples of the tobacco packed therein; and

- (c) provide proper scales and weights to enable that officer to check the weights of the tobacco and furnish such proof as the Director-General may, from time to time, require of the accuracy of such scales and weights.

### **Cases to be sealed**

**76.**—(1) No case containing tobacco for export shall be removed from the licensed premises until it has been sealed by a senior officer of customs.

(2) Every case which has been so sealed shall be exported from Singapore with the seals intact.

### **Restrictions on export**

**77.** The Director-General may —

- (a) refuse to allow tobacco in respect of which claims to drawback may be made to be exported by sea in a local craft; or
- (b) impose such conditions as he may consider necessary on the export of such tobacco.

### **Proof of landing may be required**

**78.**—(1) The Director-General may, before granting drawback, require the manufacturer to produce such proof as to him seems proper that the consignment has been landed at the place of destination with the seals placed on the cases in accordance with regulation 76 intact.

(2) In default of such proof, no drawback shall be allowed.

### **Claims to be submitted monthly**

**79.** Claims for drawback shall —

- (a) be made once a month in respect of tobacco exported during the month immediately preceding; and

- (b) be signed by the licensee who shall produce the relative duty receipts for endorsement by the proper officer of customs.

### **Assessment of weight for drawback**

**80.** For the purposes of regulation 75, the weight of the tobacco shall be the net weight of the tobacco contained in cigars or cigarettes and shall not include paper, cork tips, filters or other component parts of cigarettes, nor shall it include tin-foil or paper wrappings, bands detachable or otherwise, used in the packings of cigars, cigarettes or other tobacco but shall include the weight of such tobacco waste as may be allowed by the Director-General.

### **Decision of Director-General final**

**81.** In the event of any dispute arising as to whether duty has been paid or as to the weight of tobacco on which drawback is payable or as to whether any ingredient has been added contrary to regulation 72, the decision of the Director-General shall be final.

## **PART XIII**

### **CLAIMS TO DRAWBACK UNDER SECTION 81 OF ACT**

#### **Application to claim drawback under section 81 of Act**

**82.—**(1) Any manufacturer wishing to claim drawback in accordance with section 81 of the Act shall make an application in writing to the Director-General specifying —

- (a) the name and address of the applicant;

*[S 547/2018 wef 03/01/2016]*

- (b) if the applicant is an individual or a partnership in which any partner is an individual —

- (i) the identity card number of the individual or, if the individual is not registered under the National Registration Act (Cap. 201), the passport number of the individual; and

- (ii) the style under which the individual or partnership carries on business;

*[S 547/2018 wef 03/01/2016]*

- (c) if the applicant is a registered entity, the registration number of the entity;

*[S 547/2018 wef 03/01/2016]*

- (d) the location of the factory;
- (e) the nature of the goods to be manufactured, the output proposed, whether the finished product is for export or local consumption, and, if both, the respective amounts;
- (f) the class and quantity of duty-paid raw materials, ingredients or components to be used in such manufacture;
- (g) the estimated annual duty which will be paid on the raw materials, ingredients or components needed for the manufacture for export; and
- (h) the proposed hours of operation of the factory, and shall furnish —
  - (i) a detailed plan of the layout and construction of the factory; and
  - (ii) an outline of the manufacturing process, including a chart indicating the movement of duty-paid raw materials, ingredients or components through the various stages until the manufacture is complete.

*[S 547/2018 wef 03/01/2016]*

- (2) In this regulation —

“registered entity” means —

- (a) a company incorporated, or a foreign company registered, under the Companies Act (Cap. 50); or
- (b) a person registered under the Business Names Registration Act 2014 (Act 29 of 2014), the Limited Liability Partnerships Act (Cap. 163A) or the Limited Partnerships Act (Cap. 163B);

“registration number” means —

- (a) in the case of a company incorporated under the Companies Act, the number assigned to the company upon incorporation under that Act;
- (b) in the case of a foreign company registered under the Companies Act, the number assigned to the company upon registration under that Act;
- (c) in the case of a person registered under the Business Names Registration Act 2014, the number assigned to the person upon registration under that Act;
- (d) in the case of a limited liability partnership registered under the Limited Liability Partnerships Act, the number assigned to the limited liability partnership upon registration under that Act; and
- (e) in the case of a limited partnership registered under the Limited Partnerships Act, the number assigned to the limited partnership upon registration under that Act.

*[S 547/2018 wef 03/01/2016]*

### **Security of building and accommodation**

**83.** The Director-General may require that provision be made for the following:

- (a) separate storage space for the duty-paid raw materials, ingredients or components, finished products and waste products of the factory;
- (b) separate factory space to be used solely for export manufacture and not for any other purpose;
- (c) facilities for sealing plants or bonded stores as required under regulation 88;
- (d) accommodation in the form of married quarters free of cost for such number of officers of customs as the Director-General may require to be stationed on the premises;
- (e) a separate office for officers of customs; and

(f) any other requirement considered necessary by the Director-General.

### **Security may be required**

**84.** The Director-General, upon being satisfied that adequate provisions for the safeguarding of the revenue have been made, may approve the application and require the applicant to furnish security for the purpose of complying with the provisions relating to drawback.

### **Director-General may order safeguards**

**85.** The Director-General may at any time, in writing, direct the manufacturer to provide any additional means for identifying the raw materials, ingredients or components used in the manufacture, and the finished products.

### **Alteration to premises or plants**

**86.** No structural alteration or installation of any plant or machinery to be used for the purpose of manufacture may be made without the written authority of the Director-General having first been obtained.

### **Unless permission obtained, only watchman may dwell on premises**

**87.** Except with the permission of the Director-General, no person other than a watchman may dwell on the factory premises.

### **Proper officer of customs may place locks**

**88.—(1)** The proper officer of customs may place such locks, seals or other safeguards as he considers necessary to secure any part of the premises or portion of the plant therein.

(2) Such safeguards shall be provided at the expense of the manufacturer.

(3) No locks, seals or other safeguards placed in accordance with paragraph (1) shall be tampered with, opened, broken, altered or removed without the consent of the proper officer of customs.

**Books of account to be kept in factory**

**89.**—(1) The manufacturer shall maintain —

- (a) a stock book for recording the quantity, description and country of origin of all duty-paid goods (including raw materials and components of manufacture) received into the factory and the number of the relative duty-payment permit or other document authorising removal;
- (b) a register in which shall be entered the quantity and description of all duty-paid goods used for the purpose of manufacture, the quantity and description of the goods including by-products resulting from manufacture, the manner of disposal thereof, and, if applicable, the number of the permit or authorisation under which the goods were removed; and
- (c) a waste stock book recording waste, spillage, loss by accident or any other cause.

(2) All such books and register shall be in the form approved by the Director-General and shall be entered daily and balanced at the close of business on the last day of each month.

(3) The manufacturer shall —

- (a) at all times keep at the factory the stock books, register and waste stock book, books of account, invoices and other documents connected with his manufacturing operations;
- (b) produce on demand at any time for the inspection of the proper officer of customs the said books and documents, and allow that officer to make such abstracts therefrom as he may think fit;
- (c) allow at any time the proper officer of customs to examine, inspect, weigh or check the stocks of duty-paid goods and of manufactured or semi-manufactured goods held on the premises and, for this purpose that officer may require to see every package and the contents thereof and also to draw samples of such goods for purpose of analysis; and

- (d) permit the proper officer of customs to inspect all labels, wrappers or containers used or attached, or intended to be used or attached, in connection with the goods manufactured by him.

### **Submission of monthly return**

**90.** If the Director-General so requires, the manufacturer shall submit not later than the tenth day of each month a return in such form as the Director-General may require, showing —

- (a) details of all duty-paid goods received into the factory for the purpose of manufacture during the preceding month;
- (b) details of the quantity and description of all duty-paid goods used for the purpose of manufacture, the quantity and description of the goods resulting from manufacture and the manner of disposal thereof, in respect of the preceding month; and
- (c) details of the balances of all duty-paid goods and of the manufactured or semi-manufactured goods stored in his factory as at the close of business on the last day of the previous month.

### **Stacking of packages**

**91.** The proper officer of customs may require that all packages of duty-paid goods and manufactured goods shall be stacked in such manner that every package may be accounted for and readily inspected.

### **Lots or stacks to be labelled**

**92.—(1)** The proper officer of customs may require a manufacturer to affix to every lot or stack of duty-paid goods or of the manufactured goods stored in the premises a stock-card or other label in such form as he may specify.

(2) Such stock-card or label shall show the quantity and description of the contents of the lot or stack.

**Notice of manufacture and packing to be given**

**93.** If the Director-General considers it necessary, the manufacturer shall —

- (a) give the proper officer of customs at least 24 hours notice of his intention to manufacture, pack or remove goods for export;
- (b) in the presence of the proper officer of customs and under his supervision, manufacture or pack the finished products in cases or other containers;
- (c) produce the finished products to the proper officer of customs for him to examine, mark, weigh and take samples thereof;
- (d) permit the proper officer of customs to lock up, seal, mark or otherwise secure the finished products;
- (e) in the case of packed finished products, produce the cases intended for export to the proper officer of customs and permit that officer to open the cases and any sealed containers therein and to examine, weigh and take samples of the goods packed therein; and
- (f) provide proper scales and weights to enable the officer aforesaid to check the weights of the goods and furnish such proof as the Director-General may, from time to time, require of the accuracy of such scales and weights.

**Packages to be sealed**

**94.—**(1) If the Director-General so requires, no packages containing finished products shall be removed from the factory for export under drawback arrangements until the packages have been locked up, sealed, marked “For export under drawback” or marked by other approved legend, by the proper officer of customs.

(2) Every such package shall be exported from Singapore with the locks, seals, marks and other safeguards intact.

**Seals, etc., not to be tampered**

**95.** No lock, seal or mark placed by the proper officer of customs on packages containing manufactured goods shall be tampered with, opened, broken, altered or removed without his consent.

**Declaration to be submitted for approval**

**96.—(1)** A manufacturer desirous of removing any finished product for export under drawback arrangements shall submit to the proper officer of customs a declaration in such form as the Director-General may require of the goods to be removed.

(2) The proper officer of customs shall thereupon authorise the removal of the goods provided that the proper officer of customs may impose such conditions as he may consider necessary for the safeguarding of the revenue.

**Particulars required as declaration**

**97.—(1)** The declaration referred to in regulation 96(1) shall contain full and true particulars for which provision is made in the required form.

(2) The manufacturer shall clearly state in the declaration that the goods are to be exported under drawback arrangements and that the goods and other packages have been marked “For export under drawback” or marked by an approved legend.

(3) Every such declaration shall be in quadruplicate or in such other number of copies as the Director-General may require.

(4) If the Director-General so requires, authorisation of removal shall be produced to the proper officer of customs at the factory before the manufactured goods are removed for export under drawback arrangements.

**Restrictions on export**

**98.** The Director-General may —

- (a) refuse to allow the finished products in respect of which claims to drawback may be made to be exported by sea in a local craft; or

- (b) impose such conditions as he may consider necessary on the export of such goods.

### **Proof of landing may be required**

99. The Director-General may, before granting drawback, require the manufacturer to produce such evidence, as to him seems necessary, including evidence that the consignment has been landed at the place of destination with the locks, seals, marks and other safeguards intact.

### **Hours of manufacture, packing and removal for export under drawback**

100. Except with the permission of the proper officer of customs, no goods shall be manufactured, packed or removed for export under drawback arrangements earlier than 8 a.m. on any working day or later than 4.30 p.m. on weekdays and 12.30 p.m. on Saturdays.

### **All operations to be performed by manufacturer and at his expense**

101. All necessary operations relating to the loading, shipping, unloading, unshipping, carrying, weighing, measuring, testing, opening, unpacking, repacking, bulking, sorting and marking of finished products for export under drawback arrangements, whether in the factory or at any other place, shall be performed by and at the expense of the manufacturer.

### **Goods not to be returned to factory without permission**

102. Finished products removed for export under drawback arrangements shall not be returned to the factory without the written permission of the proper officer of customs having first been obtained.

### **Powers of inspection**

103. Any senior officer of customs shall have access at all times to the factory for inspection of the locks, seals, marks or other safeguards placed thereon.

**Claims to be submitted monthly**

**104.** Claims for drawback shall —

- (a) be made once a month in such form as may be required by the Director-General, in respect of finished products exported under drawback arrangements during the month immediately preceding; and
- (b) be submitted together with the relative duty-payment permits, customs outward declarations, such evidence of export as the Director-General may require, and a declaration made by the person entitled to drawback that the conditions subject to which drawback is payable have been fulfilled.

**Assessment of drawback**

**105.** The Director-General shall, in his discretion, determine the method of assessment of drawback payable.

**Claims for drawback may be refused unless provisions of law are complied with**

**106.** The Director-General may refuse payment of drawback claims if the provisions of section 81 of the Act and these Regulations have not been complied with.

**Decision of Director-General final**

**107.** In the event of any dispute arising as to whether duty has been paid or as to the method of computing drawback payable or as to whether there has been any substitution of duty-paid goods, the decision of the Director-General shall be final.

## PART XIV

## ASSESSMENT OF DUTY

**Basis of assessment of duty**

**108.**—(1) Subject to paragraphs (2) to (5), the duty to be charged on each bottle of intoxicating liquor removed for local consumption

shall be assessed based on the following particulars as stated in a declaration made to the Director-General under section 37 or 59 of the Act (referred to in this regulation as a declaration):

- (a) the H.S. Code of the bottle of intoxicating liquor under the First Schedule to the Customs (Duties) Order (O 4) or the class of the intoxicating liquor;
- (b) the volumetric content of the bottle of intoxicating liquor; and
- (c) the alcoholic strength of the bottle of intoxicating liquor.

(2) Where a declaration in respect of one or more bottles of intoxicating liquor is based on the information stated in a certificate of analysis, the Director-General may require the person who makes the declaration to submit the certificate of analysis to him.

(3) The Director-General may, where he considers it necessary to verify any or all of the particulars referred to in paragraph (1) as stated in a declaration, require the bottle or bottles of intoxicating liquor in respect of which the declaration is made to be tested or measured (as the case may be) by such laboratory as the Director-General may decide, to determine the H.S. Code, volumetric content or alcoholic strength of the bottle or bottles of intoxicating liquor, as the case may be.

(4) Where a declaration is made in respect of a consignment of intoxicating liquor, the Director-General may, for the purpose of charging duty —

- (a) require that only 1% or less of the total number of bottles of intoxicating liquor in the consignment be tested or measured under paragraph (3) in lieu of testing or measuring all the bottles of intoxicating liquor in the consignment; and
- (b) apply the H.S. Code, average volumetric content or average alcoholic strength of the liquor in the bottles so tested or measured to other similar bottles of intoxicating liquor of the same brand in the consignment.

(5) Where there is any discrepancy between the particulars referred to in paragraph (1) as stated in a declaration in respect of any bottle or bottles of intoxicating liquor and the H.S. Code, volumetric content or alcoholic strength of the liquor in the bottle or bottles as determined by the Director-General under paragraph (3), the duty to be charged on the bottle or bottles of intoxicating liquor shall be assessed based on the H.S. Code, volumetric content or alcoholic strength so determined.

(6) In this regulation, “certificate of analysis”, in relation to any bottle of intoxicating liquor in respect of which a declaration is made, means a certificate issued by a laboratory from the country of export stating —

- (a) the class of the intoxicating liquor;
- (b) the volumetric content of the bottle of intoxicating liquor; and
- (c) the alcoholic strength of the intoxicating liquor as determined by the laboratory in a manner equivalent to that described in regulation 109.

### **Determination of alcoholic strength**

**109.**—(1) Where the Director-General requires any bottle of intoxicating liquor to be tested under regulation 108(3) to determine the alcoholic strength of the intoxicating liquor under the International Organisation of Legal Metrology (OIML) System, the test shall be carried out by any of the following means:

- (a) by using the “e” inscribed glass alcohol hydrometer defined in Council Directive 76/765/EEC of the European Economic Community and the Practical Alcohol Tables, Volume 2 issued by the Commission of the European Communities in 1978 in Luxembourg; or
- (b) by means of a specific gravity bottle.

(2) For the purpose of determining the alcoholic strength of any bottle of intoxicating liquor under paragraph (1), a distilled sample of the liquor shall be used.

**Cigarettes**

110. Duty shall be charged on the net weight of cigarettes including paper, cork tips, filters or any other component part of the cigarettes themselves.

**Beedies**

111. Duty shall be charged on the net weight of beedies including all component parts of the beedies themselves.

**Cigars**

112. Duty shall be charged on the net weight of cigars excluding tin-foils, paper wrapping and detachable bands, but not excluding bands attached to the outer wrapping leaf by gum or any other adhesive substance.

**PART XIVA****REGISTRATION OF PERSONS  
MAKING DECLARATION**

*[S 187/2013 wef 02/04/2013]*

**Definitions of this Part**

112A. In this Part —

“declarant” means an individual who is authorised by a declaring agent to do any act or thing for the purposes of the Act on behalf of the declaring agent (including where the declaring entity is concurrently registered as that declaring agent);

“declaring agent” means an entity making (through a declarant) an application under the Act to the Director-General for a permit, licence or any other document or form of approval on behalf of a declaring entity (including where the declaring entity is concurrently registered as that declaring agent);

“declaring entity” means any importer, exporter, consignor, consignee, licensee, manufacturer or other person who desires to obtain a permit, licence or any other document

or form of approval for any purposes of the Act, the application for which involves a declaration being made;

“key personnel” means an individual whose particulars are registered with —

- (a) the Accounting and Corporate Regulatory Authority for the purposes of a registration of a business entity; or
- (b) the relevant Issuance Agency of the Unique Entity Number for the purposes of an application for a unique entity number.

[S 187/2013 wef 02/04/2013]

### **Registration of persons making declaration**

**112B.**—(1) The Director-General may register under this Part any person who is a declaring entity, declaring agent or declarant.

(2) Unless the Director-General allows in any particular case, no declaration may be made by a declarant for any purpose of the Act unless the declaring entity, and the declaring agent and the declarant, are registered by the Director-General under this Part prior to the making of the declaration.

(3) For the purposes of this Part —

- (a) a declaring entity who makes a declaration through a declarant may be registered concurrently as a declaring agent, or as a declaring agent and a declarant;
- (b) a declaring agent need only be registered once, but may act for any one or more declaring entities whose registration has not been suspended or revoked; and
- (c) a declarant may be registered more than once, with each registration in relation to a different declaring agent.

[S 187/2013 wef 02/04/2013]

## Register

**112C.**—(1) The Director-General may maintain a register in such form as he may determine containing the particulars of declaring entities, declaring agents and declarants registered under this Part.

(2) Any person applying for registration under this Part shall provide the Director-General with all information and assistance that the Director-General may require for the purpose of registering the person.

*[S 187/2013 wef 02/04/2013]*

## Persons registered to be fit and proper persons

**112D.**—(1) The Director-General shall not register any person as a declaring entity, a declaring agent or a declarant under this Part unless the Director-General is satisfied that the person is a fit and proper person to be so registered.

(2) Where the Director-General is satisfied that the person is a fit and proper person to be registered under this Part, the Director-General shall cause the particulars of that person to be entered in the register.

(3) For the purposes of paragraph (1) and subject to paragraph (4), the Director-General shall, in determining whether a person is a fit and proper person to be registered as a declaring entity, a declaring agent or a declarant, take into account all relevant facts or matters, including but not limited to the following:

- (a) whether the person has contravened, or is reasonably suspected of having contravened, any provision of the Act, or has breached any condition imposed on him under regulation 112F(1);
- (b) in the case of a person other than an individual, whether any key personnel of the person is not a fit and proper person;
- (c) in the case of an individual applying to register as a declarant, whether he possesses the requisite knowledge in the roles and responsibilities of a declarant or the practical experience in making declarations under the Act.

(4) An individual applying to register as a declarant shall be deemed not to be a fit and proper person if the declaring agent in relation to whom he is to be registered is not a fit and proper person.

(5) In determining whether an individual has the requisite knowledge or practical experience referred to in paragraph (3)(c), the Director-General may require him, upon payment of the prescribed test fee, to take and pass such test as may be set or approved by the Director-General.

(6) The Director-General may, in his discretion, waive wholly or in part the fee payable under paragraph (5).

*[S 187/2013 wef 02/04/2013]*

### **Period of registration**

**112E.**—(1) The registration of a person under this Part shall be valid for such period as the Director-General may determine.

(2) For the purposes of paragraph (1), the Director-General may determine different periods of registration for different persons or classes of persons.

*[S 187/2013 wef 02/04/2013]*

### **Conditions of registration**

**112F.**—(1) The registration of a person under this Part shall be subject to such conditions as the Director-General may impose, including any condition requiring the person so registered —

- (a) to allow any authorised officer to inspect any premises of that person at which he carries on any activity to which his registration relates;
- (b) to maintain records of such documents in connection with the activity to which his registration relates for such period of time as the Director-General may require;
- (c) to maintain confidentiality of any user identity or password which is assigned to that person for the purposes of identifying and authenticating the access to and use of any electronic service by him in connection with his registration;

- (d) to ensure the accuracy and completeness of any statement or information given by that person to the Director-General in the making of any declaration under the Act; and
- (e) to ensure that any declaration made by that person under the Act is made with the consent of, or in accordance with the terms of the authority (express or otherwise) given to him by, the declaring agent or the declaring entity, as the case may be,

and the person shall comply with every such condition imposed on him.

(2) The Director-General may at any time remove, vary or add to the conditions imposed under paragraph (1).

(3) Any person who breaches a condition imposed on him by the Director-General under this regulation shall be guilty of an offence.

*[S 187/2013 wef 02/04/2013]*

### **Registration of declaring entity may include list of declaring agents and declarants**

**112G.** The registration of a declaring entity may include a list of declaring agents and declarants through whom the declaring entity may act, which list may be varied by the Director-General by removing from or adding to the list —

- (a) upon application by the declaring entity in respect of any declaring agent or declarant; or
- (b) on the Director-General's own motion in respect of any declaring agent or declarant whose registration has been suspended or revoked, or whose suspension has ended, as the case may be.

*[S 187/2013 wef 02/04/2013]*

### **Suspension or revocation of registration**

**112H.**—(1) Notwithstanding regulation 112E(1), the Director-General may suspend, for such period as he thinks fit, or revoke the registration of any person if —

- (a) the person has contravened, or is reasonably suspected to have contravened, any provision of the Act;
- (b) the person has breached any condition imposed on him under regulation 112F(1); or
- (c) the person ceases to be a fit and proper person.

(2) Where the registration of any declaring entity is suspended or revoked under paragraph (1), its concurrent registration as a declaring agent, or registrations as a declaring agent and a declarant, shall be correspondingly suspended or revoked.

(3) Where the registration of any declaring agent is suspended or revoked under paragraph (1), the registration of any declarant who is registered in relation to that declaring agent shall be correspondingly suspended or revoked.

*[S 187/2013 wef 02/04/2013]*

### **Renewal of registration**

**112I.** This Part shall apply, with the necessary modifications, to a renewal of a registration.

*[S 187/2013 wef 02/04/2013]*

## **PART XV**

### **FEES**

#### **Fees for licences**

**113.**—(1) Subject to this regulation, there shall be paid the fees specified in the Third Schedule for licences issued under sections 51, 63, 66, 82 and 83 of the Act.

*[S 457/2012 wef 01/03/2013]*

(2) No fee shall be levied for a licence issued in respect of warehouses maintained by the Commonwealth Armed Forces and approved by the Director-General for the storage of dutiable goods.

(3) The holder of a licence issued under section 51 of the Act may apply to the Director-General during the period of his licence to vary

the size of the area of the place specified in his licence for warehousing goods.

(4) The holder referred to in paragraph (3) shall, if the area is increased, pay a fee or, if the area is decreased, be entitled to a refund, of an amount that is the difference between —

(a) the fee that is payable under the Third Schedule for the issue of a licence in respect of the total area for warehousing goods after the variation under paragraph (3); and

*[S 457/2012 wef 01/03/2013]*

(b) the fee that has been paid for the issue or renewal of the current licence (as the case may be),

pro-rated according to the proportion which the remaining period of his licence (rounded to the nearest month) bears to the total period of his licence.

(5) The holder of a licence issued under section 51, 63, 66, 82 or 83 of the Act shall not be entitled to any compensation for the suspension, withdrawal or surrender of such licence.

*[S 707/2011 wef 01/01/2012]*

(6) The Director-General may, in his discretion, allow a refund of one-twelfth of the amount of the licence fee for each complete month in respect of which the licence issued under section 51, 63, 66, 82 or 83 of the Act would have remained valid had it not been suspended, withdrawn or surrendered.

*[S 707/2011 wef 01/01/2012]*

### **Period for which licences shall be issued**

**114.**—(1) Licences under sections 51, 63, 66, 82 and 83 of the Act shall be issued for the period 1st January to 31st December in each year or for such other period as the Director-General may approve.

(2) Licences approved during any year shall be issued to cover the period from the date of issue or from a date, at the discretion of the Director-General, to the end of any quarter of a year or such other date as may be appropriate, and in such cases, the fee shall be

calculated at a monthly rate of the fee prescribed in regulation 113 for each month or part of a month for which the licence is valid.

(3) Any increase in the licence fee which may be prescribed during any year under regulation 113 after the issue of any licence shall be paid at a monthly rate of the fee in respect of each month or part of a month for the remainder of the period for which the licence is valid.

### **Attendance fees**

**115.** Fees are payable, at such rate as may be prescribed in the Customs (Miscellaneous Fees and Rates) Regulations 2012 (G.N. No. S 634/2012), for the attendance of any proper officer of customs in a Government warehouse or licensed warehouse during —

- (a) the survey of dutiable goods under regulation 32, 34 or 35;
- (b) the reconditioning of dutiable goods;
- (c) the destruction of dutiable goods; and
- (d) the bottling, blending, compounding, varying or denaturing of intoxicating liquors.

*[S 326/2019 wef 02/05/2019]*

## **PART XVI**

### **MISCELLANEOUS**

#### **Payment of customs duty or excise duty by passenger or other person**

**115A.—**(1) This regulation applies to a passenger or other person who intends to have in his possession upon arriving in Singapore, whether on his person or in any baggage or in any vehicle, any goods subject to customs duty or excise duty.

(2) The passenger or person referred to in paragraph (1) may, before arriving in Singapore but not earlier than 3 days before the day of arrival, pay the duty using the mobile application or the web application developed by Singapore Customs for the payment of duty.

*[S 437/2015 wef 01/08/2015]*

## Disposal of forfeitures

**116.**—(1) All forfeitures under the Act and goods detained by or deposited with the Singapore Customs and left unclaimed by their owners for a period of one month shall, at the discretion of the Director-General —

- (a) be offered for sale by public auction and the net proceeds of the sale credited to revenue; or
- (b) where the Director-General considers it inadvisable for any reason to offer such forfeitures or goods for sale by public auction, be disposed of in such manner as he may, in his discretion, direct.

(2) Where the goods in paragraph (1) had been left unclaimed by their owners for a period of less than one month and their owners had given the Director-General notice in writing that they are not claiming them, the Director-General may dispose of the goods in the manner described in paragraph (1).

## Penalties

**117.** Any person who contravenes any of the provisions of these Regulations shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

## FIRST SCHEDULE

Regulation 7

<i>Goods</i>	<i>Charges</i>
1. Intoxicating liquors	60 cents per decalitre or part thereof
2. Cigars, cigarettes and beedies	15 cents per mille or part thereof
3. Other manufactured tobacco in containers of any kind for retail sale to the public	15 cents per kilogramme net weight of tobacco or part thereof
4.(a) Petroleum having a flash-point below 23°C	22 cents per decalitre or part thereof
(b) Other types of petroleum	11 cents per decalitre or part thereof

FIRST SCHEDULE — *continued*

5. All other goods \$60 per tonne gross weight pro-rata subject to a minimum charge of \$3 for each consignment.

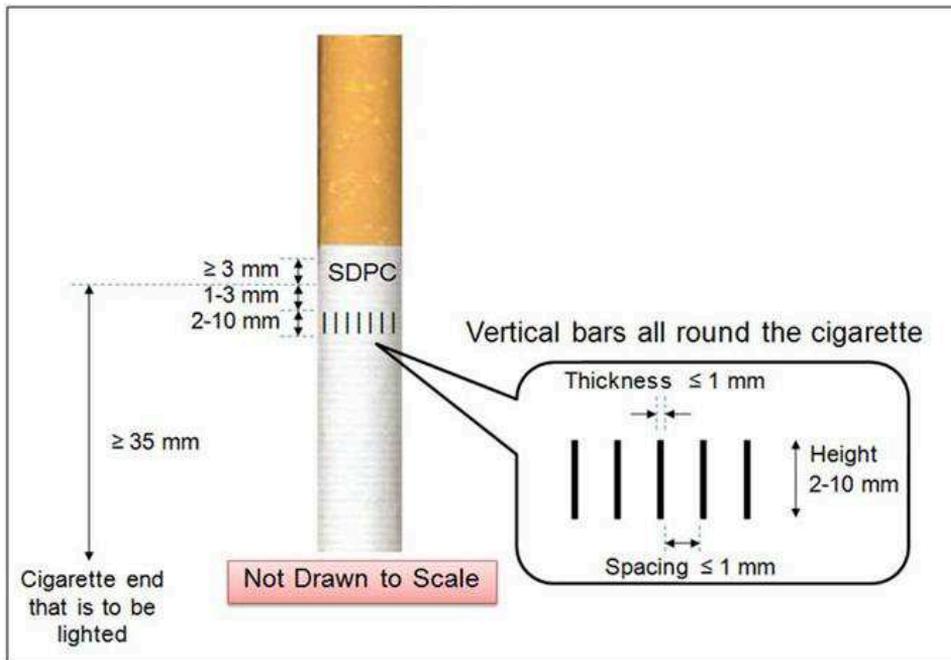
## SECOND SCHEDULE

Regulation 17(2)(a)

## SPECIFICATIONS

1. The letters “SDPC” must —
  - (a) be positioned at least 35 millimetres from the cigarette end that is to be lighted;
  - (b) be in block letters of not less than 3 millimetres in height; and
  - (c) be in typeface Arial Bold and —
    - (i) in black; or
    - (ii) in such other colour as the Director-General may approve.
2. The “vertical bars” must —
  - (a) be positioned between the cigarette end that is to be lighted and the letters “SDPC”;
  - (b) be positioned at least one millimetre and no more than 3 millimetres away from the letters “SDPC”;
  - (c) be of not less than 2, and not more than 10, millimetres in height;
  - (d) be of a thickness of not more than one millimetre;
  - (e) have a space in between each vertical bar not exceeding one millimetre; and
  - (f) be in typeface Arial Bold and —
    - (i) in black; or
    - (ii) in such other colour as the Director-General may approve.

ILLUSTRATION

SECOND SCHEDULE — *continued*

[S 457/2012 wef 01/03/2013]

## THIRD SCHEDULE

Regulation 113(1) and (4)

## FEES

*Type of Licence**Fee Payable*

1.—(1) Licence to warehouse —

- (a) intoxicating liquors and tobacco; or
- (b) all other dutiable goods except petroleum and biodiesel blends,

where the projected potential duty (in the case of an application for the issue of a licence) or the average past monthly duty (in the case of an application for renewal of a licence) is —

THIRD SCHEDULE — *continued*

<i>Type of Licence</i>	<i>Fee Payable</i>
where the projected potential duty (in the case of an application for the issue of a licence) or the average past monthly duty (in the case of an application for renewal of a licence) is \$1 million or less and the licence is —	
(i) \$1 million or less	\$2,500 for one year
(i) for a period starting before 1 January 2024	\$2,500 for one year
(ii) more than \$1 million but less than \$10 million	\$4,000 for one year
(ii) for a period starting on or after 1 January 2024 but before 1 January 2025	\$2,990 for one year
(iii) \$10 million or more	\$21,000 for one year
(iii) for a period starting on or after 1 January 2025	\$3,480 for one year

## (1A) Licence to warehouse —

- (a) intoxicating liquors and tobacco; or
- (b) all other dutiable goods except petroleum and biodiesel blends,

where the projected potential duty (in the case of an application for the issue of a licence) or the average past monthly duty (in the case of an application for renewal of a licence) is more than \$1 million but less than \$10 million and the licence is —

- (i) for a period starting before 1 January 2024

THIRD SCHEDULE — *continued*

<i>Type of Licence</i>	<i>Fee Payable</i>
(ii) for a period starting on or after 1 January 2024 but before 1 January 2025	\$4,785 for one year
(iii) for a period starting on or after 1 January 2025	\$5,570 for one year
(1B) Licence to warehouse —	\$21,000 for one year
(a) intoxicating liquors and tobacco; or	
(b) all other dutiable goods except petroleum and biodiesel blends,	

where the projected potential duty (in the case of an application for the issue of a licence) or the average past monthly duty (in the case of an application for renewal of a licence) is \$10 million or more

(2) In sub-paragraphs (1), (1A) and (1B) —

“projected potential duty” means the total customs and excise duties of the projected maximum quantity of goods that can be warehoused at any one time in the area of the place or places concerned;

“average past monthly duty” means the average of the total customs and excise duties of all goods warehoused in the area of the place or places concerned on the 1st day of each month during the period of 12 months (or, if the area of the place or places have been used to warehouse goods for a shorter period, that shorter period) before the date of the application.

THIRD SCHEDULE — *continued*

<i>Type of Licence</i>	<i>Fee Payable</i>
2. Licence —	
(a) to ferment or manufacture ale, beer, stout or porter, where the projected annual production volume (in the case of an application for the issue of a licence) or the past annual production volume (in the case of an application for renewal of a licence) is —	
(i) 1.8 million litres or more	\$31,600 for one year
(ii) less than 1.8 million litres	\$8,400 for one year
(b) to distill, ferment, or manufacture any other intoxicating liquors, where the projected annual production volume (in the case of an application for the issue of a licence) or the past annual production volume (in the case of an application for renewal of a licence) is —	
(i) 400,000 litres or more	\$23,500 for one year
(ii) less than 400,000 litres	\$10,200 for one year
3.—(1) Licence to manufacture tobacco	\$120,000 for one year
(2) Licence to manufacture tobacco other than cigarettes	\$1,800 for one year
(2) Licence to manufacture tobacco other than cigarettes, where the licence is —	
(a) for a period starting before 1 January 2024	\$1,800 for one year

THIRD SCHEDULE — *continued*

<i>Type of Licence</i>	<i>Fee Payable</i>
(b) for a period starting on or after 1 January 2024 but before 1 January 2025	\$2,160 for one year
(c) for a period starting on or after 1 January 2025	\$2,510 for one year
(3) An additional fee shall be payable if a licence to manufacture tobacco contains a condition that duty drawback may be claimed	\$20,000 for one year
4. Licence to bottle, blend, compound or vary intoxicating liquors in accordance with section 66 of the Act	\$7,600 for one year
5. Licence to refine and treat petroleum or biodiesel blends	\$75,000 for one year
6. Licence to warehouse, mix, blend or otherwise vary petroleum or biodiesel blends	\$40,000 for one year
6A. Licence to manufacture CNG for supply to motor vehicles	\$2,600 for one year
7. Licence to manufacture any other dutiable goods where the goods manufactured are subject to payment of excise duty	\$30,000 for one year
8. Licence to operate a duty-free shop or duty-free shops for tourists	\$70,000 for one year

THIRD SCHEDULE — *continued*

<i>Type of Licence</i>	<i>Fee Payable</i>
9. Composite licence	<p>The highest of the annual licence fees payable on the separate activities approved under the licence as set out in this Schedule or the Schedule to the Goods and Services Tax (General) Regulations (Cap. 117A, Rg 1), as the case may be, had the licences been issued individually for each activity.</p> <p>[S 765/2023 wef 01/01/2024] [S 1074/2021 wef 01/01/2022] [S 56/2017 wef 20/02/2017] [S 12/2012 wef 01/04/2012] [S 707/2011 wef 01/01/2012] [G.N. Nos. S 261/79; S260/81; S 334/81; S 118/83; S 295/83; S 303/83; S 316/83; S 34/87; S 10/89; S 166/89; S 73/90; S 20/91; S 29/91; S 266/91; S 234/93; S 371/94; S 141/95; S 95/96; S 504/96; S 554/97; S 238/98; S 394/98; S 67/99; S 221/99; S 158/2000; S 616/2000; S 171/2001; S 228/2002; S259/2002; S 444/2002; S 595/2002; S 128/2003; S 157/2003; S 63/2004; S 87/2004; S 202/2006; S 693/2006; S 191/2008; S 310/2008; S117/2009] [S 457/2012 wef 01/03/2013]</p>

LEGISLATIVE HISTORY  
CUSTOMS REGULATIONS  
(CHAPTER 70, RG 2)

This Legislative History is provided for the convenience of users of the Customs Regulations. It is not part of these Regulations.

**1. G. N. No. S 260/1981 — Customs Regulations 1981**

Date of commencement : Date not available

**2. G. N. No. S 334/1981**

Date of commencement : Date not available

**3. G. N. No. S 118/1983**

Date of commencement : Date not available

**4. G. N. No. S 295/1983**

Date of commencement : Date not available

**5. G. N. No. S 303/1983**

Date of commencement : Date not available

**6. G. N. No. S 316/1983**

Date of commencement : Date not available

**7. G. N. No. S 34/1987**

Date of commencement : Date not available

**8. G. N. No. S 10/1989**

Date of commencement : Date not available

**9. G. N. No. S 73/1990**

Date of commencement : Date not available

**10. G. N. No. S 20/1991**

Date of commencement : Date not available

**11. G. N. No. S 29/1991**

Date of commencement : Date not available

**12. G. N. No. S 266/1991**

Date of commencement : Date not available

**13. 1979 Revised Edition — Customs Regulations**

Date of operation : 25 March 1992

**14. G. N. No. S 234/1993**

Date of commencement : Date not available

**15. G. N. No. S 141/1995**

Date of commencement : Date not available

**16. G. N. No. S 95/1996 — Customs (Amendment) Regulations 1996**

Date of commencement : 1 April 1996

**17. G. N. No. S 504/1996 — Customs (Amendment No. 2) Regulations 1996**

Date of commencement : 1 January 1997

**18. G. N. No. S 554/1997 — Customs (Amendment) Regulations 1997**

Date of commencement : 2 January 1998

**19. G. N. No. S 238/1998 — Customs (Amendment) Regulations 1998**

Date of commencement : 15 April 1998

**20. G. N. No. S 394/1998 — Customs (Amendment No. 2) Regulations 1998**

Date of commencement : 1 August 1998

**21. G. N. No. S 67/1999 — Customs (Amendment) Regulations 1999**

Date of commencement : 1 April 1999

**22. G. N. No. S 221/1999 — Customs (Amendment No. 2) Regulations 1999**

Date of commencement : 1 June 1999

**23. 1999 Revised Edition — Customs Regulations**

Date of operation : 1 July 1999

**24. G. N. No. S 261/1979**

Date of commencement : 1 July 1999

**25. G. N. No. S 158/2000 — Customs (Amendment) Regulations 2000**

Date of commencement : 1 April 2000

**26. G. N. No. S 616/2000 — Customs (Amendment No. 2) Regulations 2000**

Date of commencement : 1 January 2001

**27. G. N. No. S 171/2001 — Customs (Amendment) Regulations 2001**

Date of commencement : 1 April 2001

- 28. G. N. No. S 228/2002 — Customs (Amendment) Regulations 2002**  
Date of commencement : 1 June 2002
- 29. G. N. No. S 259/2002 — Customs (Amendment No. 2) Regulations 2002**  
Date of commencement : 1 June 2002
- 30. 2002 Revised Edition — Customs Regulations**  
Date of operation : 30 September 2002
- 31. G. N. No. S 166/1989**  
Date of commencement : 30 September 2002
- 32. G. N. No. S 371/1994**  
Date of commencement : 30 September 2002
- 33. G. N. No. S 444/2002 — Customs (Amendment No. 3) Regulations 2002**  
Date of commencement : 1 October 2002
- 34. G. N. No. S 595/2002 — Customs (Amendment No. 4) Regulations 2002**  
Date of commencement : 1 January 2003
- 35. G. N. No. S 128/2003 — Customs (Amendment) Regulations 2003**  
Date of commencement : 1 April 2003
- 36. G. N. No. S 157/2003 — Customs (Amendment No. 2) Regulations 2003**  
Date of commencement : 1 April 2003
- 37. G. N. No. S 63/2004 — Customs (Amendment) Regulations 2004**  
Date of commencement : 16 February 2004
- 38. G. N. No. S 87/2004 — Customs (Amendment No. 2) Regulations 2004**  
Date of commencement : 1 April 2004
- 39. G. N. No. S 202/2006 — Customs (Amendment) Regulations 2006**  
Date of commencement : 1 March 2006
- 40. G. N. No. S 693/2006 — Customs (Amendment No. 2) Regulations 2006**  
Date of commencement : 1 January 2007
- 41. G. N. No. S 191/2008 — Customs (Amendment) Regulations 2008**  
Date of commencement : 4 April 2008
- 42. G. N. No. S 310/2008 — Customs (Amendment No. 2) Regulations 2008**  
Date of commencement : 1 January 2009

- 43. G. N. No. S 117/2009 — Customs (Amendment) Regulations 2009**  
Date of commencement : 24 March 2009
- 44. 2009 Revised Edition — Customs Regulations**  
Date of operation : 31 August 2009
- 45. 1990 Revised Edition — Customs Regulations 1990**  
Date of operation : 31 December 9999
- 46. G.N. No. S 707/2011 — Customs (Amendment) Regulations 2011**  
Date of commencement : 1 January 2012
- 47. G.N. No. S 25/2012 — Customs (Amendment No. 2) Regulations 2012**  
Date of commencement : 1 February 2012
- 48. G.N. No. S 12/2012 — Customs (Amendment) Regulations 2012**  
Date of commencement : 1 April 2012
- 49. G.N. No. S 457/2012 — Customs (Amendment No. 3) Regulations 2012**  
Date of commencement : 1 March 2013
- 50. G.N. No. S 187/2013 — Customs (Amendment) Regulations 2013**  
Date of commencement : 2 April 2013
- 51. G.N. No. S 437/2015 — Customs (Amendment) Regulations 2015**  
Date of commencement : 1 August 2015
- 52. G.N. No. S 547/2018 — Customs (Amendment) Regulations 2018**  
Date of commencement : 3 January 2016
- 53. G.N. No. S 56/2017 — Customs (Amendment) Regulations 2017**  
Date of commencement : 20 February 2017
- 54. G.N. No. S 326/2019 — Customs (Amendment) Regulations 2019**  
Date of commencement : 2 May 2019
- 55. G.N. No. S 504/2020 — Customs (Amendment) Regulations 2020**  
Date of commencement : 30 June 2020
- 56. G.N. No. S 1074/2021 — Customs (Amendment) Regulations 2021**  
Date of commencement : 1 January 2022
- 57. G.N. No. S 331/2022 — Customs (Amendment) Regulations 2022**  
Date of commencement : 1 May 2022

**58. G.N. No. S 765/2023 — Customs (Amendment) Regulations 2023**

Date of commencement : 1 January 2024