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## No. S 305

### CUSTOMS ACT (CHAPTER 70)

#### CUSTOMS (MANUFACTURING LICENCE) (EXEMPTION) ORDER 2010

##### ARRANGEMENT OF PARAGRAPHS

###### Paragraph

1. Citation and commencement
  2. Definition
  3. Exemptions
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In exercise of the powers conferred by section 13(1) of the Customs Act, the Minister for Finance hereby makes the following Order:

#### **Citation and commencement**

1. This Order may be cited as the Customs (Manufacturing Licence) (Exemption) Order 2010 and shall come into operation on 14th June 2010.

#### **Definition**

2. In this Order, “exempt vehicle” means any motor vehicle falling within any of the following classes:

(a) ambulances;

(b) hearses;

*[S 668/2021 wef 03/09/2021]*

(c) motorised bicycles;

(d) *[Deleted by S 392/2018 wef 24/06/2018]*

(e) racing motor cars;

(f) racing motor cycles.

*[S 392/2018 wef 24/06/2018]*

(g) [*Deleted by S 392/2018 wef 24/06/2018*]

(h) [*Deleted by S 392/2018 wef 24/06/2018*]

(i) [*Deleted by S 392/2018 wef 24/06/2018*]

(j) [*Deleted by S 392/2018 wef 24/06/2018*]

### **Exemptions**

**3.** No licence to manufacture under section 63(1) of the Act shall be required by —

- (a) any person who manufactures an exempt vehicle by assembly from component parts;
- (b) any person who manufactures an exempt vehicle by modification of a motor vehicle in completely built-up condition from component parts;
- (c) any person who manufactures a military vehicle for the use of the Singapore Armed Forces by assembly from component parts or by modification of a motor vehicle in completely built-up condition from component parts;
- (d) any educational institution that manufactures a motor vehicle for academic purposes by assembly from component parts or by modification of a motor vehicle in completely built-up condition from component parts;
- (e) any person who, using component parts, modifies a motor vehicle in completely built-up condition through the installation or removal of seats, in such manner that effects a change in tariff classification into a dutiable motor vehicle; and
- (f) any person who, using component parts, modifies a motor vehicle in completely built-up condition if the modification —
  - (i) does not effect any change in tariff classification; and
  - (ii) is performed where the motor vehicle is deposited and kept, without the payment of excise duty and goods and services tax, by virtue of holding in a

warehouse licensed under section 51 of the Act or in a free trade zone under the Free Trade Zones Act (Cap. 114), and the provisions of section 37 of the Goods and Services Tax Act (Cap. 117A).

Made this 10th day of June 2010.

PETER ONG  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[Customs(Config) 0108/2009; MF (R) R017.002.0001 Vol. 5; AG/LLRD/SL/70/2010/5 Vol. 1]

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