First published in the Government Gazette, Electronic Edition, on 28 December 2018 at 5 pm.

No. S 885

CUSTOMS ACT (CHAPTER 70)

CUSTOMS (EXEMPTION FROM SECTION 15(2)) ORDER 2018

ARRANGEMENT OF PARAGRAPHS

Paragraph

- 1. Citation and commencement
- 2. Exemption in relation to Comprehensive and Progressive Agreement for Trans-Pacific Partnership

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

Citation and commencement

1. This Order is the Customs (Exemption from Section 15(2)) Order 2018 and comes into operation on 30 December 2018.

Exemption in relation to Comprehensive and Progressive Agreement for Trans-Pacific Partnership

- **2.** Section 15(2)(a) of the Act does not apply in relation to any claim to pay customs duty or excise duty on goods at a preferential rate, if
 - (a) the preferential rate is levied under paragraph 4(1)(y) of the Customs (Duties) Order (O 4); and
 - (b) the claim is made within one year after the date of importation of the goods.

Made on 22 November 2018.

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

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

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