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No. S 949

CUSTOMS ACT 1960

CUSTOMS (RETAIL FOOD ESTABLISHMENTS — EXEMPTION) ORDER 2022

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Definition
 3. [*Deleted*]
 4. Exemption for bottling, etc., of intoxicating liquor at retail food establishments
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In exercise of the powers conferred by section 13(1) of the Customs Act 1960, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Customs (Retail Food Establishments — Exemption) Order 2022 and comes into operation on 11 December 2022.

Definition

2. In this Order, “retail food establishment” means an establishment where —

- (a) food or drinks, or both, are sold wholly by retail (whether or not the food or drinks, or both, are also prepared, stored or packed for sale or consumed at the establishment); and
- (b) there is one or more designated areas at the establishment at which any customer may consume any food or drinks, or both, that the customer purchases from the establishment,

and includes an eating establishment such as a restaurant.

3. [*Deleted by S 545/2023 wef 01/08/2023*]

Exemption for bottling, etc., of intoxicating liquor at retail food establishments

4. Sections 66(1) and 67(1) of the Act do not apply to a person in respect of the bottling, blending, compounding or varying of any intoxicating liquor by that person at a retail food establishment, if —

- (a) all customs duty and excise duty payable on the intoxicating liquor are paid before the bottling, blending, compounding or varying of the intoxicating liquor; and
- (b) the intoxicating liquor is bottled, blended, compounded or varied for sale by retail to any customer who acquires the intoxicating liquor for any purpose other than the sale of that intoxicating liquor to another person, whether or not the intoxicating liquor —
 - (i) is delivered to the customer through another person;
 - (ii) is delivered to the customer at the retail food establishment or elsewhere; or
 - (iii) is consumed at the retail food establishment or elsewhere.

Made on 23 November 2022.

LAI WEI LIN
*Second Permanent Secretary,
Ministry of Finance,
Singapore.*

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(To be presented to Parliament under section 143(2) of the Customs Act 1960).