

**FREE TRADE ZONES ACT
(CHAPTER 114, SECTIONS 10(2) AND 24(1))**

FREE TRADE ZONES (MANUFACTURE) REGULATIONS

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation
 2. Powers of customs officers
 3. Application particulars
 4. Plan of factory
 5. Requirements of Director-General
 6. [*Deleted*]
 7. Alteration of premises
 8. Records to be kept
 9. Returns to be furnished
 10. Movement of products between free trade zone and customs territory
 11. Declaration for movement of goods
 12. Destruction of materials or products in free trade zone
 13. [*Deleted*]
 14. Revocation of approval
-

[1st September 1969]

Citation

1. These Regulations may be cited as the Free Trade Zones (Manufacture) Regulations.

Powers of customs officers

2. All Deputy Directors-General of Customs and Assistant Directors-General of Customs shall, subject to the general direction and supervision of the Director-General, have and exercise all powers conferred on the Director-General by these Regulations.

Application particulars

3. An application for the approval of the Minister under section 10 of the Act for the manufacture of goods in a free trade zone shall be made in writing to the Director-General specifying —

- (a) the name and address of the applicant;
 - (b) the name and address of —
 - (i) every director if the applicant is a company;
 - (ii) every partner if the applicant is a firm;
 - (c) the registration number assigned to the applicant —
 - (i) under the Business Names Registration Act 2014 (Act 29 of 2014), in the case of an applicant registered under that Act;
 - (ii) under the Companies Act (Cap. 50), in the case of an applicant incorporated or registered under that Act;
 - (iii) under the Limited Liability Partnerships Act (Cap. 163A), in the case of an applicant registered under that Act; and
 - (iv) under the Limited Partnerships Act (Cap. 163B), in the case of an applicant registered under that Act;
- [S 548/2018 wef 03/01/2016]*
- (d) the exact place or premises in the free trade zone where it is proposed to carry on the manufacturing operation;
 - (e) a full description of the manufacturing operation, including the nature of the goods to be manufactured, the estimated output and the quantities to be manufactured for local consumption or for export or both;
 - (f) the estimated annual duty which may be exempted or paid on the raw materials to be used for the purpose of manufacture or on the semi-finished and finished products, as the case may be;
 - (g) the means of identification of the raw materials, semi-finished or finished products; and

- (h) such other information as the Director-General may require.

Plan of factory

4.—(1) The Director-General may inspect the place or premises where the goods are to be manufactured and may require an applicant to submit a plan setting out in detail the layout or construction of the factory.

(2) The Director-General may require an applicant to make such alterations in the plan as are necessary for the protection of the revenue.

Requirements of Director-General

5. The Director-General may require an applicant to make the following provisions in respect of the place or premises to be used for manufacturing operation:

- (a) separate storage space for —
 - (i) raw materials; and
 - (ii) semi-finished and finished products;
- (b) identification marks for semi-finished and finished products;
- (c) security for the due payment of all customs duties and fees and for the proper conduct of the business;
- (d) any other requirement the Director-General considers necessary in order to ensure adequate protection of the revenue.

6. [*Deleted by S 291/2003*]

Alteration of premises

7. No structural alteration or addition shall be made to any place or premises used for the purpose of manufacture in a free trade zone except with the written permission of the Director-General.

Records to be kept

8.—(1) Every manufacturer in a free trade zone shall keep and maintain in a form and manner satisfactory to the Director-General at the place or premises used for manufacture —

- (a) a stock book for recording the quantity, description, country of origin and other relevant details of all raw materials received at that place or premises;
- (b) a register in which shall be entered the quantity and description of all raw materials used for manufacture, the quantity and description of the semi-finished and finished products including by-products resulting from the manufacture and the manner of their disposal;
- (c) a stock book for recording particulars of waste material resulting from manufacture;
- (d) books of account, invoices, customs permits and other documents connected with the manufacturing operations; and
- (e) a record of the description and quantity of physical loss resulting from evaporation, spillage, leakage, ullage or other causes.

(2) Every such manufacturer shall —

- (a) produce on demand at any time for the inspection of the proper officer of customs, the books, records and documents referred to in paragraph (1) and allow that officer to make extracts from them;
- (b) allow at any time any senior officer of customs to examine, inspect, weigh or check the stocks of raw materials and of semi-finished and finished products including by-products kept at the place or premises of manufacture and, for this purpose, that officer may require to see every package containing goods and its contents and also to draw samples of the raw materials and semi-finished or finished products for the purpose of analysis;

- (c) allow any officer of customs to place seals on packages and cases of products for export;
- (d) inform the proper officer of customs in advance of the hours of manufacturing operation and any change in those hours;
- (e) give any information which may be required by a senior officer of customs;
- (f) pay on demand to the Director-General the customs duty on any dutiable goods which cannot be satisfactorily accounted for; and
- (g) permit any officer of customs to inspect all labels, wrappers or containers used or attached, or intended to be used or attached, in connection with the product manufactured by him.

Returns to be furnished

9. Every manufacturer in a free trade zone shall, not later than the 10th day of each month, furnish to the Director-General a return, in such form as the Director-General may prescribe, giving details of —

- (a) all dutiable raw materials received at the place or premises of manufacture during the preceding month;
- (b) production of semi-finished and finished products including by-products and their releases for local consumption and for export;
- (c) waste stocks and the manner of their disposal;
- (d) loss through spillage, evaporation and other causes; and
- (e) the balances of all dutiable raw materials and of the semi-finished and finished products including by-products stocked at the place or premises of manufacture as at the close of business on the last day of the month.

Movement of products between free trade zone and customs territory

10.—(1) No semi-finished or finished products which had been removed from a free trade zone into customs territory shall be returned to the free trade zone except with the written permission of the Director-General.

(2) No dutiable raw materials removed into a free trade zone shall be returned to the customs territory except with the written permission of the Director-General.

Declaration for movement of goods

11.—(1) Whenever any manufacturer in a free trade zone wishes to remove into customs territory any semi-finished or finished products which are subject to customs duty from his place or premises of manufacture for local consumption, export or destruction, he shall submit to the proper officer of customs a declaration, in such form as the Director-General may determine, of the goods to be removed.

(2) The proper officer of customs shall upon submission of such declaration authorise in writing the removal of the goods and, in so doing, may impose conditions for safeguarding the revenue.

Destruction of materials or products in free trade zone

12. No raw materials, semi-finished or finished products may be destroyed in a free trade zone unless in the presence of a senior officer of customs.

13. [*Deleted by S 291/2003*]

Revocation of approval

14. The Minister may revoke any approval granted to any person for the manufacture of goods in a free trade zone without assigning any reason.

[*G.N. Nos. S 210/69; S 291/2003*]

LEGISLATIVE HISTORY
FREE TRADE ZONES (MANUFACTURE) REGULATIONS
(CHAPTER 114, RG 2)

This Legislative History is provided for the convenience of users of the Free Trade Zones (Manufacture) Regulations. It is not part of these Regulations.

1. G.N. No. S 210/69 — Free Trade Zones (Manufacture) Regulations 1969

Date of commencement : 1 September 1969

2. 1990 Revised Edition — Free Trade Zones (Manufacture) Regulations (Rg 2)

Date of operation : 25 March 1992

3. 2000 Revised Edition — Free Trade Zones (Manufacture) Regulations (Rg 2)

Date of operation : 31 January 2000

4. G.N. No. S 291/2003 — Free Trade Zones (Manufacture) (Amendment) Regulations 2003

Date of commencement : 11 June 2003

5. 2014 Revised Edition — Free Trade Zones (Manufacture) Regulations (Rg 2)

Date of operation : 31 October 2014

6. G.N. No. S 548/2018 — Free Trade Zones (Manufacture) (Amendment) Regulations 2018

Date of commencement : 3 January 2016