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The following Act was passed by Parliament on 22nd November 2000 and assented to by the President on 28th November 2000:—

REPUBLIC OF SINGAPORE

No. 33 of 2000.

I assent.



S R NATHAN,
President.
28th November 2000.

An Act to amend the Customs Act (Chapter 70 of the 1997 Revised Edition) and to make consequential amendments to certain other written laws.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1.—(1) This Act may be cited as the Customs (Amendment) Act 2000 and shall, with the exception of sections 2 to 6 and 10 to 13,

come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

(2) Sections 2 to 6 and 10 to 13 shall come into operation on 1st January 2001.

Amendment of long title

2. The long title to the Customs Act is amended by inserting, immediately after the word “customs”, the words “and excise”.

Amendment of section 3

3. Section 3 (1) of the Customs Act is amended —

(a) by deleting the definition of “customs duty” and substituting the following definition:

“ “customs duty” means duty on goods imported into Singapore, excluding any excise duty;”;

(b) by deleting the definition of “excise duty” and substituting the following definition:

“ “excise duty” means duty on goods whether manufactured in Singapore or elsewhere;”;

(c) by deleting the definition of “import duty”.

Amendment of section 10

4. Section 10 of the Customs Act is amended —

(a) by deleting the words “including import” in the 2nd line of subsections (1) and (2); and

(b) by inserting, immediately after subsection (1), the following subsection:

“(1A) Any excise duty imposed by or under this Act on any goods shall be imposed on a non-discriminatory basis regardless of the place of origin or manufacture of the goods.”.

Amendment of section 22

5. Section 22 of the Customs Act is amended —

(a) by inserting, immediately after the word “imported” in the 2nd line of subsection (1), in the 1st and in the 2nd lines of

subsection (4) (b) and in the 1st line of subsection (7), the words “or locally-manufactured”;

(b) by inserting, immediately after the word “importer” in subsection (8) (a), the words “or local manufacturer”; and

(c) by deleting the section heading and substituting the following section heading:

“Value of imported or locally-manufactured goods, other than motor spirit, for excise duty”.

Amendment of section 22A

6. Section 22A of the Customs Act is amended by deleting the section heading and substituting the following section heading:

“Value of imported goods, other than motor spirit, for customs duty”.

Amendment of section 71

7. Section 71 of the Customs Act is amended by inserting, immediately after subsection (3), the following subsection:

“(3A) The Minister may, by order published in the *Gazette*, exempt any person from subsection (1), subject to such conditions as the Minister may consider fit to impose.”.

Repeal and re-enactment of section 75

8. Section 75 of the Customs Act is repealed and the following section substituted therefor:

“Duties of licensee

75. Every person licensed under this Part shall —

(a) permit, at any time at which he is authorised by his licence to sell intoxicating liquors, any member of the Board or the Secretary of the Board or the proper officer of customs, to enter his licensed premises and inspect the premises and any intoxicating liquors therein and all accounts kept in connection therewith and to take such copies thereof or extracts therefrom as the member of the Board or the Secretary of the Board or the proper officer of customs may think fit; and

- (b) comply with such duties and requirements as may be prescribed.”.

New section 90E

9. The Customs Act is amended by inserting, immediately after section 90D, the following section:

“Retention of trade documents

90E.—(1) Notwithstanding section 90B, every importer or exporter of dutiable goods or his agent shall keep the following documents and records relating to the goods:

- (a) invoices;
- (b) books of accounts;
- (c) bills of lading;
- (d) packing lists;
- (e) certificates of origin;
- (f) certificates of analysis;
- (g) certificates of insurance;
- (h) any document or record on the terms of trade relating to the purchase, importation, sale or exportation of the goods by the importer or exporter or his agent; and
- (i) such other documents or records as may be prescribed.

(2) The documents and records referred to in subsection (1) shall be retained for a period of not less than 7 years.

(3) Any person who fails, without reasonable excuse, to comply with this section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both.”.

Miscellaneous amendments

10. The Customs Act is amended —

- (a) by inserting, immediately after the words “customs duty” wherever they appear in the following provisions, the words “or excise duty”:

Sections 3 (1) (2nd and 4th lines of the definition of “dutiable goods” and 5th line of the definition of “licensed factory warehouse”), 12 (1), 14 (section

heading), 14 (1) (1st and penultimate lines), 14 (2), 14 (3) (1st and 2nd lines), 16 (section heading), 16 (1) (4th line), 16 (2) (a) and (b), 21 (1st line), 21 (a) (ii), 22B (8) (last line), 27 (1) (a), 27 (3) (2nd and 3rd and last lines), 28 (2nd and 3rd lines), 30 (1), 45 (b) (last line), 79 (3) (2nd line), 79 (3) (c), 79 (4), 81 (5th line), 81 (d), 93 (1) (6th line), 94 (1) (3rd and 4th lines), 95 (1) (1st, 2nd, 3rd, 4th and last lines), 95 (2) (1st, 2nd and 7th lines), 115 (8th line), 128 (1) (d) (4th line), 130 (1) (f), 130 (1) (i) (5th line) and 130A (1) (i) (5th line);

(b) by inserting, immediately after the words “customs duty” in section 95 (1) (penultimate line), the words “or excise duty,”;

(c) by inserting, immediately after the words “customs duty” wherever they appear in the following provisions, the words “, excise duty”:

Sections 20 (1) (1st line), 90C (2) (c) (3rd and last lines), 128 (1) (penultimate line), 130 (1) (i) (2nd and 4th lines), 130 (1) (iii) (4th and 5th lines), 130 (1) (iv) (6th and 7th lines), 130A (1) (14th line) and 130A (1) (i) (2nd and 4th lines);

(d) by deleting the words “or the customs duty” in section 95 (2) (penultimate line) and substituting the words “or excise duty, or the customs duty or excise duty”;

(e) by inserting, immediately after the words “customs duties” in sections 3 (1) (penultimate line of the definition of “import”), 16 (2) (2nd line) and 115 (2nd and 5th lines), the words “or excise duties”;

(f) by inserting, immediately after the words “customs duties” wherever they appear in the following provisions, the words “, excise duties”:

Sections 13 (1), 13 (2) (a) and (b), 13 (4) (2nd line), 13 (4) (b) and 19 (1) (3rd line);

(g) by inserting, immediately after the word “from” in section 13 (4) (a), the word “customs duties, excise”;

(h) by deleting the word “duties” in section 130 (1) (d) (4th line) and substituting the words “duty or excise duty”;

- (i) by deleting the words “customs duty” wherever they appear in the following provisions and substituting in each case the words “excise duty”:

Sections 23 (3rd and 4th and penultimate lines), 24 (3rd line), 25 (6th line), 42 (4) (a) (3rd line) and 78 (d);

- (j) by deleting the words “customs duties” in section 16A (a) and substituting the words “excise duty”; and
- (k) by deleting the words “import duty” in sections 15 (4th line), 22A (1) and 79 (4) and substituting in each case the words “customs duty”.

Amendment to Countervailing and Anti-Dumping Duties Act

11. Section 32 (4) of the Countervailing and Anti-Dumping Duties Act (Cap. 65B) is amended by inserting, immediately after the words “customs duty”, the words “or excise duty”.

Amendment to Free Trade Zones Act

12. Section 2 of the Free Trade Zones Act (Cap. 114) is amended by deleting the words “import duty” in the definition of “customs duty” and substituting the words “customs duty”.

Amendment to Goods and Services Tax Act

13. Section 8 (4) of the Goods and Services Tax Act (Cap. 117A) is amended by inserting, immediately after the words “customs duty” in the 2nd and in the last lines, the words “or excise duty”.
