

**GOODS AND SERVICES TAX ACT
(CHAPTER 117A, SECTION 26)**

**GOODS AND SERVICES TAX
(APPLICATION OF LEGISLATION RELATING TO
CUSTOMS AND EXCISE DUTIES)
ORDER**

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
2. Definitions
3. Application of Customs Act
4. Modification of section 34 of Customs Act
5. Modification of sections 53 and 58 of Customs Act
6. Modification of sections 50, 51, 63 and 82 of Customs Act
7. Modification of section 126 of Customs Act
8. Application of subsidiary legislation under Customs Act
9. Application of Free Trade Zones Act
10. Application of Postal Services Act
11. Application of section 26 of Act

[23rd March 1994]

Citation

1. This Order may be cited as the Goods and Services Tax (Application of Legislation relating to Customs and Excise Duties) Order.

Definitions

2. In this Order —

“dutiable goods” means goods which are subject to customs duties including import and excise duties imposed under section 10 of the Customs Act (Cap 70);

“non-dutiable goods” means goods which are not subject to such duties.

Application of Customs Act

3. The following provisions of the Customs Act (Cap. 70) shall, with such modifications and adaptations as are specified in paragraphs 4, 5, 6 and 7, apply to tax chargeable on the importation of goods as they apply in relation to customs or excise duties:

- (a) Part I (except section 2 (a));
- (b) Part II (all sections);
- (c) Part III (only sections 12, 16, 19, 20, 21, 27 and 28);
- (d) Part IV (all sections);
- (e) Part V (except sections 43 and 46);
- (f) Part VI (except section 49);
- (g) Part VII (only section 69);
- (h) Part X (except section 83);
- (i) Part XII (except section 100);
- (j) Part XIII (all sections);
- (k) Part XIV (all sections); and
- (l) Part XV (except sections 131, 133, 134, 135, 136 and 136A).

Modification of section 34 of Customs Act

4. Section 34 of the Customs Act shall have effect with the modification that the Director-General of Customs and Excise may, in his discretion and subject to such conditions as he may impose, authorise any person to remove, without a permit, non-dutiable goods —

- (a) from an aircraft into the free trade zone in a customs airport and to be transhipped from that free trade zone directly into another aircraft at the same airport;
- (b) from a vessel into the free trade zone and to be transhipped from that free trade zone directly into another vessel berthed at the same free trade zone;

- (c) from one free trade zone to another free trade zone provided the non-dutiable goods are intended for transshipment or in transit which are covered by a “through” bill of lading or “through” airway bill; and
- (d) in any other particular circumstances as he may think fit.

Modification of sections 53 and 58 of Customs Act

5.—(1) The Customs Act (Cap. 70) shall have effect with the modification that the Director-General of Customs and Excise may permit a bona fide traveller to temporarily deposit his goods in any of the following places without payment of the tax chargeable on the importation thereof, pending payment of such tax or re-export of the goods by the bona fide traveller:

- (a) a Government warehouse established under section 49 of the Customs Act;
- (b) a customs office or customs station within the meaning of the Customs Act; or
- (c) in any other place approved in writing by the Director-General of Customs and Excise.

(2) Sections 53 and 58 of the Customs Act shall apply, with the necessary modifications, in the circumstances referred to in sub-paragraph (1).

Modification of sections 50, 51, 63 and 82 of Customs Act

6. Sections 50, 51, 63 and 82 of the Customs Act shall have effect with the modification that those sections shall only apply to such dutiable goods (and not to non-dutiable goods on which tax is charged) as are specified in the licence granted under those sections by the Director-General of Customs and Excise.

Modification of section 126 of Customs Act

7. Section 126 of the Customs Act shall have effect with the modification that any offence prescribed to be a compoundable offence shall be read to include an offence as applied to tax chargeable on the importation of goods by virtue of section 26 of the Act and this Order.

Application of subsidiary legislation under Customs Act

8. The following provisions of the subsidiary legislation made under the Customs Act (Cap. 70) shall, with such modifications as are specified in this paragraph, apply in relation to tax chargeable on the importation of goods as they apply in relation to customs or excise duties:

- (a) regulations 7, 8, 13, 14, 40, 55, 56, 57, 58, 59, 146, 147 and 148 of, and the First Schedule to, the Customs Regulations (Cap. 70, Rg 2);
- (b) all provisions of the Customs (Customs Airports) Regulations (Cap. 70, Rg 4);
- (c) the provisions of the Customs (Authorised Piers and Places for Transshipment, Export and Transit by Sea) Regulations (Cap. 70, Rg 5) shall have effect with the modification that —
 - (i) the reference to dutiable goods therein shall include a reference to non-dutiable goods subject to tax on the importation of such goods; and
 - (ii) the provisions in regulation 2 (d), (e), (f) and (g) thereof shall also apply to the export of non-dutiable sea-stores through Jurong Fishery Port, Senoko Fishery Port, Jurong Marine Base and Loyang Off-shore Base and transshipment or transit by sea of oil drilling materials and equipment through Jurong Marine Base and Loyang Off-shore Base;
- (d) the provisions of the Customs (Authorised Piers and Places for Import by Sea) Regulations (Cap. 70, Rg 6) shall apply —
 - (i) to goods and personal effects imported into Singapore by sea which are subject to tax as they apply to dutiable goods and dutiable personal effects; and
 - (ii) with the modification that regulation 2 (a) thereof shall also apply to the import by sea of fish, crustaceans, molluscs and other aquatic invertebrates

through Jurong Fishery Port and Senoko Fishery Port;

- (e) all provisions of the Customs (Offices and Stations) Regulations (Cap. 70, Rg 7);
- (f) paragraph 2 (3) of the Customs (Duties) Order (Cap. 70, O 4);
- (g) the Customs (Prohibition of Imports) Notification (Cap. 70, N 1); and
- (h) the Customs (Miscellaneous Fees) Notification (Cap. 70, N 4).

Application of Free Trade Zones Act

9. The provisions of the Free Trade Zones Act (Cap. 114) shall (so far as relevant) apply in relation to tax chargeable on importation as they apply in relation to customs or excise duties.

Application of Postal Services Act

10. The provisions of the Postal Services Act (Cap. 237A) relating to customs and excise duties, except for any provision imposing a clearance fee payable to the Authority on any postal article upon the contents of which any customs duty is payable, shall apply in relation to tax chargeable on the importation of goods as they apply in relation to customs or excise duties.

Application of section 26 of Act

11. Section 26 of the Act shall not apply to any provision of any written law relating to customs or excise duties unless provided for in this Order.

[G.N. Nos. S 105/94; S 36/2000; S 620/2000]