

Customs (Amendment) Act 2000
(No. 33 of 2000)

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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:—

CUSTOMS (AMENDMENT) ACT 2000

(No. 33 of 2000)

I assent.

S R NATHAN,
President.
28th November 2000.

Date of Commencement: 1st January 2001

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: