

**Customs (Amendment) Act 1996**  
**(No. 24 of 1996)**

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**REPUBLIC OF SINGAPORE  
GOVERNMENT GAZETTE  
ACTS SUPPLEMENT**

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The following Act was passed by Parliament on 12th July 1996 and assented to by the President on 1st August 1996:—

**CUSTOMS (AMENDMENT) ACT 1996**

**(No. 24 of 1996)**

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I assent.

**ONG TENG CHEONG**  
*President*  
*1st August 1996.*

**Date of Commencement: 16th August 1996**

An Act to amend the Customs Act (Chapter 70 of the 1995 Revised Edition).

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 1996 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

(2) The Minister may appoint different dates for the coming into operation of the different provisions of this Act.

### Amendment of section 3

2. Section 3 of the Customs Act is amended —

(a) by inserting, immediately after the definition of “alcohol” in subsection (1), the following definition:

“ “authentication code” means any identification or identifying code, password or any other authentication method or procedure which has been assigned to a registered user of the computer service referred to in section 90A for the purposes of identifying and authenticating the access to and use of the computer service by the registered user;”;

(b) by inserting, immediately after the definition of “customs territory” in subsection (1), the following definition:

“ “database report” means any automatic log, journal or other report which is automatically generated by the computer service referred to in section 90A for the purposes of recording the details of a transaction relating to an electronic notice including the authentication code, date and time of receipt, storage location and any alteration or deletion relating to the notice;”;

(c) by inserting, immediately after the definition of “dutiable goods” in subsection (1), the following definition:

“ “electronic notice” has the meaning assigned to it in section 90A(1);”;

(d) by inserting, immediately after the definition of “Government warehouse” in subsection (1), the following definition:

“ “Green Channel” means any passage or area in a customs airport, railway station or customs station clearly indicated

with a sign in the shape of a regular octagon and marked in green with the words “Customs” and “Nothing To Declare”;;

- (e) by inserting, immediately after the definition of “proper officer of customs” in subsection (1), the following definitions:

“ “Red Channel” means any passage or area in a customs airport, railway station or customs station clearly indicated with a sign in the shape of a square marked in red with the words “Customs” and “Goods To Declare”;

“registered user” means a person who has been registered with and authorised by the Director-General to gain access to and use the computer service referred to in section 90A;;  
and

- (f) by inserting, immediately after subsection (2), the following subsections:

“(3) In this Act, a reference to a document or record shall include, in addition to a document or record on paper, a reference to any, or part of any —

- (a) document or record kept on any magnetic, optical, chemical or other medium;
- (b) photograph;
- (c) map, plan, graph, picture or drawing;
- (d) film (including a microfilm and a microfiche), negative, disc, tape, sound-track or any other device in which one or more visual images, sounds or other data are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom.

(4) In this Act, a reference to a document or record in writing or the making of a document or record in writing shall, unless the context otherwise requires, include any electronic notice, or the making, serving or submitting of such a notice under the provisions of this Act or any subsidiary legislation made thereunder.”.

## **Amendment of section 40**

3. Section 40(1) of the Customs Act is amended by inserting, immediately after the word “specify” at the end thereof, the words “except that the Director-General may refuse to accept any amendment made after the Director-General has been notified that

investigations into any offence under any written law have commenced in connection with goods to which the manifest relates”.

### **New sections 90A to 90D**

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

#### **“Computer service**

**90A.**—(1) The Director-General may establish and operate a computer service and make provision for any manifest, return, list, statement, declaration, direction, notice, permit, receipt or other document required or authorised by this Act or any subsidiary legislation made thereunder to be made, served or submitted by electronic transmission (referred to in this Act as an electronic notice).

(2) A registered user may, in accordance with the regulations made under subsection (11), make and serve an electronic notice to the computer account of the Director-General.

(3) The Director-General or any person authorised by him may, in accordance with the regulations made under subsection (11), make and serve an electronic notice to the computer account of a registered user.

(4) Where an electronic notice is transmitted to the computer account of the Director-General using the authentication code assigned to a registered user —

- (a) with or without the authority of the registered user; and
- (b) before the notification to the Director-General by the registered user in the prescribed manner, of cancellation of the authentication code,

that notice shall, for the purposes of this Act or any subsidiary legislation made thereunder, be presumed to be made by the registered user unless he adduces evidence to the contrary; and where he alleges that he has transmitted no such notice, the burden is also on him to adduce evidence of that fact.

(5) For the purposes of this Act, an electronic notice or a copy thereof shall not be inadmissible in evidence merely on the basis that it was transmitted without the making or delivery of any equivalent document or counterpart in paper form.

(6) Notwithstanding any other written law, in any proceedings under this Act or any subsidiary legislation made thereunder, an electronic notice or a copy thereof (including a print-out of that notice or copy) or any database report (including a print-out of that report) relating to that notice —

- (a) certified by the Director-General to contain all or any information transmitted in accordance with this section; and