

Customs (Amendment) Bill

Table of Contents

Bill No: 10/1997

Read the first time: 25th August 1997

Long Title

Enacting Formula

1 Short title and commencement

2 Amendment of section 22

3 New sections 22A and 22B

4 Amendment of section 130

5 Consequential amendment to Free Trade Zones Act

Explanatory Statement

Expenditure of Public Money

Customs (Amendment) Bill

Bill No. 10/1997

Read the first time on 25th August 1997.

An Act to amend the Customs Act (Chapter 70 of the 1995 Revised Edition) and to make consequential amendments to the Free Trade Zones Act (Chapter 114 of the 1985 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. This Act may be cited as the Customs (Amendment) Act 1997 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Amendment of section 22

2. Section 22 of the Customs Act is amended —

- (a) by inserting, immediately after the words “purposes of” in the first line of subsection (1), the words “levying excise duty under”;
- (b) by deleting the word “duty” in the third and in the sixth lines of subsection (7) and substituting in each case the words “excise duty”; and
- (c) by deleting the word “customs” in subsection (8)(c) and substituting the word “excise”.

New sections 22A and 22B

3. The Customs Act is amended by inserting, immediately after section 22, the following sections:

“Value of imported goods other than motor spirit for import duty

22A.—(1) For the purposes of levying import duty under this Act, the value of any imported goods other than motor spirit shall be determined according to the regulations made by the Minister for the purposes of this section.

(2) Regulations made under subsection (1) may provide for requiring any importer or other person concerned with the importation of goods —

- (a) to furnish to a proper officer of customs, in such form as he may require, such information as is in his opinion necessary for a proper valuation of the goods;
- (b) to produce any books of accounts or other documents of whatever nature relating to the purchase, importation or sale of the goods by that person.