

Customs (Amendment) Bill

Table of Contents

Bill No: 24/1981

Read the first time: 23rd October 1981

Long Title

Enacting Formula

1 Short title and commencement

2 Amendment of section 3

3 Amendment of section 22

4 New sections 22A, 22B, 22C and 22D

5 Amendment of section 30

6 Amendment of section 38

Explanatory Statement

Expenditure of Public Money

Customs (Amendment) Bill

Bill No. 24/1981

Read the first time on 23rd October 1981.

An Act to amend the Customs Act (Chapter 133 of the 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, 1981, and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Amendment of section 3

2. Section 3 of the Customs Act is amended by inserting, immediately after the definition of “master” in subsection (1), the following definition: —

““motor spirit” includes gasoline, petrol, motor fuel or any inflammable hydrocarbon liquid fuel for spark ignited engines;”.

Amendment of section 22

3. Section 22 of the Customs Act is amended —

- (a) by inserting, immediately after the word “goods” in the second line of subsection (1), the words “other than motor spirit”; and
- (b) by inserting, immediately after the word “goods” in the marginal note, the words “other than motor spirit”.

New sections 22A, 22B, 22C and 22D

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

“Value of imported and locally-manufactured motor spirit

22A. For the purposes of this Act, the value of any grade of imported or locally-manufactured motor spirit with a trade mark or trade name shall be taken to be the price inclusive of customs duty for that grade with that trade mark or trade name prevailing in Singapore at retailers’ motor spirit pumps at the time when customs duty becomes payable.

Value of motor spirit where variation in price

22B. For the purpose of section 22A, if there is any difference in the price of a grade of motor spirit with the same trade name or trade mark the highest price inclusive of customs duty for that grade with that trade name or trade mark shall be