

# Customs (Valuation) (Amendment) Regulations 2005

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No. S 186

## CUSTOMS ACT (CHAPTER 70)

### CUSTOMS (VALUATION) (AMENDMENT) REGULATIONS 2005

In exercise of the powers conferred by sections 22A and 143(1) of the Customs Act, the Minister for Finance hereby makes the following Regulations:

#### Citation and commencement

1. These Regulations may be cited as the Customs (Valuation) (Amendment) Regulations 2005 and shall come into operation on 1st April 2005.

#### Amendment of regulation 3

2. Regulation 3 of the Customs (Valuation) Regulations (Rg 8) is amended by deleting paragraph (4) and substituting the following paragraph:

“(4) Where —

(a) the proper officer of customs —

(i) has reason to doubt the truth or accuracy of the customs value determined under this regulation;

(ii) has requested for further explanation or evidence from the