

**Customs (Dumping and Subsidies) Act
(CHAPTER 71)**

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CUSTOMS (DUMPING AND SUBSIDIES) ACT (CHAPTER 71)

(Original Enactment: Ordinance 3 of 1962)

REVISED EDITION 1985

(30th March 1987)

An Act to provide for the imposition of anti-dumping and countervailing duties where goods have been dumped or are about to be dumped in Singapore or are being or have been imported into Singapore under subsidy.

[16th April 1962]

Short title

1. This Act may be cited as the Customs (Dumping and Subsidies) Act.

Interpretation

- 2.—(1) References to —

- (a) giving a subsidy are references to giving, directly or indirectly, a bounty or subsidy on the production or export of goods (whether by grant, loan, tax relief or in any other way and whether related directly to the goods themselves, to materials of the goods or to something else), and include —

- (i) the giving of any special subsidy on the transport of a particular product; and
- (ii) the giving of favourable treatment to producers or exporters in the course of administering any Governmental control over exchange or currencies where such treatment has the effect of bringing about a reduction of the prices of goods offered for export,

but do not include the application of restrictions or charges on the export of materials from any country so as to favour producers in that country

who use those materials in goods produced by them;

- (b) producing goods include references to growing or manufacturing goods and to the application of any process in the course of producing goods;
- (c) the country in which goods originated shall be taken, in a case where there are two or more countries which answer that description, as a reference to any of those countries;
- (d) the country from which goods are exported to Singapore are references to the country from which they were consigned to Singapore; and goods which in the course of consignment from any country to Singapore pass through or are transhipped in any third country shall not on that account be regarded for the purposes of this Act as having been exported from that third country.

(2) This Act shall be construed as one with the Customs Act [Cap. 70] and, subject to subsection (1), for the purposes of the interpretation of the provisions of this Act section 3 of the Customs Act shall apply to this Act in the same manner as it applies for the purposes of the interpretation of the provisions of the Customs Act.

Export price

3. For the purposes of this Act, in relation to goods imported into Singapore, the export price of such goods from the country in which the goods originated or from which they are exported shall be determined as follows:

- (a) if the Director-General of Customs and Excise (referred to in this Act as the Director-General) is satisfied —
 - (i) that the goods are imported under a contract of sale which is a sale in the open market between a buyer and seller independent of each other;
 - (ii) as to the price on that sale; and
 - (iii) as to such other facts as are material for this purpose,the export price shall be the price on that sale, subject to a deduction for —
 - (A) the cost of insurance and freight from the port or place of export in the said country to the port or place of import; and
 - (B) any other costs, charges or expenses incurred in respect of the goods after they left the port or place of export, except in so far as any such costs, charges or expenses have to be met separately

by the purchaser; or

- (b) in any other case, the export price shall be determined by the Director-General by reference to a sale of such goods (or of any goods in which the first-mentioned goods were incorporated) in the open market between a buyer and seller independent of each other.

Fair market price

4. For the purposes of this Act, the fair market price of any goods in a country shall be determined as follows:

- (a) subject to paragraph (b), the price at which goods of the description in question (that is to say, any identical or comparable goods) are being sold in the ordinary course of trade in that country for local consumption or use, but subject to any necessary adjustments, whether for differences in conditions and terms of sale, for differences in taxation, or otherwise, which may be required for the purpose of ensuring that the comparison between the fair market price and the export price is effectively a comparison between the prices on two similar sales; or
- (b) if it appears to the Director-General that goods of that description are not being sold in that country or not being sold in such circumstances that the fair market price can be determined in accordance with paragraph (a), the fair market price shall be determined by the Director-General by reference to any price obtained for goods of that description when exported from that country, with adjustments made for the purpose mentioned in paragraph (a) or, if the Director-General thinks fit, by reference to the cost or estimated cost of production of the goods, the dumping of which is in question, with such additions in respect of selling cost and profit as may appear to the Director-General to be proper:

Provided that no account shall be taken under this section of any application of restrictions or charges on the export of materials from any country so as to favour producers in that country who use those materials in goods produced by them.

Origin of goods

5. For the purposes of this Act, goods shall be regarded as having originated in a country —

- (a) if those goods were wholly produced in that country;
- (b) if some stage in the production of the goods was carried out in that country

and the cost of carrying out such stages (if any) in the production of the goods as were carried out after those goods last left that country (but before the import of the goods into Singapore) was less than 25% of the cost of production of the goods as so imported; or

- (c) if some stage in the production of any components or materials incorporated in the goods was carried out in that country and the cost of carrying out such stages in production as were carried out after those components or materials last left that country to convert those components or materials into the goods as imported into Singapore was less than 25% of the cost of production of the goods as so imported:

Provided that where —

- (i) the export price of any goods from the country in which they originated is in question; and
- (ii) some stage in the production of the goods or of any components or materials incorporated in the goods, was carried out after they last left that country,

the deductions to be made by the Director-General in the price by reference to which the export price is to be ascertained shall include a deduction for the cost of carrying out any such stage in the production of the goods and in the production of any components or materials incorporated in the goods; and the fair market price shall be the fair market price of those goods or, as the case may be, of those components or materials, in the state in which they left that country.

Dumping

6. For the purposes of this Act, goods shall be regarded as having been dumped —

- (a) if the export price from the country in which the goods originated is less than the fair market price of the goods in that country; or
- (b) in a case where the country from which the goods were exported to Singapore is different from the country in which they originated —
 - (i) if the export price from the country in which the goods originated is less than the fair market price of those goods in that country; or
 - (ii) if the export price from the country from which the goods were so exported is less than the fair market price of those goods in that country.