

Customs (Offices and Stations) Regulations

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Legislative History

CUSTOMS ACT (CHAPTER 70, SECTION 143(1)(d))

CUSTOMS (OFFICES AND STATIONS) REGULATIONS¹

¹ Replaces Rg 7, 1995 Ed. (S 348/90).

Rg 7

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Citation

1. These Regulations may be cited as the Customs (Offices and Stations) Regulations.

Customs offices and customs stations

2. The following places shall be customs offices and customs stations:
 - (1) any premises licensed under the Act, other than Part VIII thereof;
 - (2) any premises in which duty exempted goods are kept;
 - (3) any factory using dutiable raw materials for manufacture;
 - (4) any premises licensed under section 37(3)(c) of the Goods and Services Tax Act [Cap. 117A];