

DISCLAIMER

While every effort will be made to keep the legislation accurate and up-to-date, no warranty of any kind, implied, expressed or statutory, including but not limited to any warranties of title, non-infringement of third party rights, merchantability, satisfactory quality, fitness for a particular purpose and freedom from computers virus, is given in conjunction with this website, or any information and materials therein.

No warranty is given that access to any information or materials on this website, or this website as a whole will be provided uninterrupted or free from errors or that any identified defect will be corrected; further, no warranty is given that this website or any information or materials are free from any virus or other malicious, destructive or corrupting code, agent, program or macros.

Legislation is reproduced on this website with the permission of Government of Singapore. Acts of Parliament are available without charge, and updated monthly, at the Singapore Government Statutes Online website (<http://statutes.agc.gov.sg>).

CUSTOMS ACT

(CHAPTER 70)

CUSTOMS (MANUFACTURING LICENCE) (EXEMPTION) ORDER 2010

Arrangement of Provisions

- 1 Citation and commencement
- 2 Definition
- 3 Exemptions

CUSTOMS ACT**(CHAPTER 70)****CUSTOMS (MANUFACTURING LICENCE) (EXEMPTION) ORDER 2010**

In exercise of the powers conferred by section 13(1) of the Customs Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Customs (Manufacturing Licence) (Exemption) Order 2010 and shall come into operation on 14th June 2010.

Definition

2. In this Order, “exempt vehicle” means any motor vehicle falling within any of the following classes:

- (a) ambulances;
- (b) go-karts;
- (c) motorised bicycles;
- (d) “pocket” motor cycles;
- (e) racing motor cars;
- (f) racing motor cycles.

Exemptions

3. No licence to manufacture under section 63(1) of the Act shall be required by —

- (a) any person who manufactures an exempt vehicle by assembly from component parts;
- (b) any person who manufactures an exempt vehicle by modification of a motor vehicle in completely built-up condition from component parts;
- (c) any person who manufactures a military vehicle for the use of the Singapore Armed Forces by assembly from component parts or by modification of a motor vehicle in completely built-up condition from component parts;

(d) any educational institution that manufactures a motor vehicle for academic purposes by assembly from component parts or by modification of a motor vehicle in completely built-up condition from component parts;

(e) any person who, using component parts, modifies a motor vehicle in completely built-up condition through the installation or removal of seats, in such manner that effects a change in tariff classification into a dutiable motor vehicle; and

(f) any person who, using component parts, modifies a motor vehicle in completely built-up condition if the modification —

(i) does not effect any change in tariff classification; and

(ii) is performed where the motor vehicle is deposited and kept, without the payment of excise duty and goods and services tax, by virtue of holding in a warehouse licensed under section 51 of the Act or in a free trade zone under the Free Trade Zones Act (Cap. 114), and the provisions of section 37 of the Goods and Services Tax Act (Cap. 117A).

Made this 10th day of June 2010.

PETER ONG
*Permanent Secretary,
Ministry of Finance,
Singapore.*

[Customs(Conf) 0108/2009; MF (R) R017.002.0001 Vol. 5;
AG/LLRD/SL/70/2010/5 Vol. 1]

(To be presented to Parliament under section 143(2) of the Customs Act).