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## CUSTOMS ACT

### (CHAPTER 70, SECTION 98)

#### CUSTOMS (MISCELLANEOUS FEES) NOTIFICATION

N 3

G.N. No. S 172/2001

REVISED EDITION 2009  
(31st August 2009)

[1st April 2001]

#### Citation

1. [This Notification](#) may be cited as the [Customs \(Miscellaneous Fees\) Notification](#).

#### Fees payable to Director-General

2. There shall be payable to the Director-General in respect of the matters specified in the first column of [the Schedule](#) the fees specified opposite thereto in the second column.

#### Exemption for diplomatic mission

3. An accredited diplomatic mission shall be exempted from paying any of the fees specified in this Notification.

#### Exemption for Government and for exporter of approved products

4. <sup>1</sup> The Director-General may, in his discretion, exempt a ministry or a department of the Government or an organ of State from paying any of the fees specified in this Notification.

<sup>1</sup> Paragraph 4(b) in the 2002 Revised Edition of the [Customs \(Miscellaneous Fees\) Notification](#) (N 3) is omitted because [section 20 of the Economic Expansion Incentives \(Relief from Income Tax\) Act \(Cap. 86\)](#) (Power and procedure for declaring an industry and a product an approved industry and an approved product) was repealed by Act 11 of 2004.

#### Waiver of fees

5\*\*. The Director-General may, in his discretion waive the fee payable in any particular case in connection with the survey of goods under item (5)(a) of [the Schedule](#).

\*\*Paragraph 5(b) in the 2002 Revised Edition of the [Customs \(Miscellaneous Fees\) Notification](#) (N 3) is omitted because item (8) of [the Schedule](#) (which was deleted and

substituted vide S 197/2008) no longer provides for the matter referred to in paragraph 5(b).

## THE SCHEDULE

[Paragraphs 2 and 5](#)

### FEES

| <i>First column</i>   | <i>Second column</i>   |
|---|--|
| (1) Certification of landing certificates, true copies of customs permits and any other documents as the Director-General may determine | \$15 per document.   |
| (2) Copies of statements supplied to defence counsel  | \$45 per document.   |
| (3) Approval of a certificate of exemption where the customs duty on industrial raw materials exceeds \$100                             | \$225.   |
| (4) Approval of drawback  | \$60 per outward declaration.                                |
| (5) Attendance of officers of customs in connection with —  |  |
| (a) survey of goods   | \$20 per half hour or part thereof per continuous operation. |
| (b) destruction of goods  | \$40 per half hour or part thereof per continuous operation. |
| (6) Attendance of officers of customs in connection with —  |  |
| (a) the stuffing and unstuffing of containers   | \$20 per half hour or part thereof per continuous operation. |
| (b) the bottling, blending, compounding, varying or denaturing of intoxicating liquors in a licensed warehouse                          | \$20 per half hour or part thereof per continuous operation. |
| (c) the reconditioning of liquors and tobacco in bond at the request of the owner or his agent  | \$20 per half hour or part thereof per continuous operation. |
| (d) the packing and, if necessary, the sealing of cases and packages of duty-paid goods for re-export under drawback                    | \$20 per half hour or part thereof per continuous operation. |
| (e) operations in premises not licensed under the <a href="#">Act</a>   | \$20 per half hour or part thereof per continuous operation. |

|  |   |
|--|---|
| (f) such other act or service requiring the attendance of officers of customs as the Director-General may determine  | \$20 per half hour or part thereof per continuous operation.            |
| (7) Escort of vehicles, containers or craft conveying dutiable or other goods as the Director-General may determine  | \$20 per half hour or part thereof per continuous operation.            |
| (8) Attending to an application for a customs ruling on —  |   |
| (a) the classification of an item of goods   | \$75 per item of goods in respect of which the application is made.     |
| (b) the country of origin of an item of goods  | \$75 per item of goods in respect of which the application is made.     |
| (c) the application of a provision of the <a href="#">Customs (Valuation) Regulations</a> (Rg 8) to an item of goods   | \$165 per item of goods in respect of which the application is made.    |
| (9) Attendance of officers of customs in connection with —   |   |
| (a) the extension of opening hours in respect of customs offices and container freight stations  | Additional \$20 per half hour or part thereof per continuous operation. |
| (b) the stuffing, unstuffing or any operation at any place beyond the hours specified  | Additional \$20 per half hour or part thereof per continuous operation. |
| (10) A request for overtime attendance of an officer of customs not cancelled during office hours prior to the time overtime is required even though no overtime attendance is required    | \$10.   |
| (11) Where any vehicle used in the commission of an offence under the <a href="#">Act</a> has been seized on or after 1st May 2005 under <a href="#">section 110(1) of the Act</a> , for — | \$1,000.  |
| (a) considering a request by the owner of the vehicle for the release of the vehicle;  |   |
| (b) investigating the claims of the owner;   |   |
| (c) towing and storing the vehicle while the offence and the owner's claims are being investigated; and  |   |
| (d) releasing the vehicle  |   |

*[G.N. Nos. S 172/2001; S 260/2002; S 386/2002; S 446/2002; S573/2005; S665/2005; S 197/2008]*