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(11) The Minister may make regulations —

- (a) prescribing the conditions for subscription to the computer service, including the manner in which the authentication codes are to be assigned;
- (b) prescribing the manifests, returns, lists, statements, declarations, directions, notices, permits, receipts or any other document which may be transmitted through the computer service including the form and manner in which they are to be transmitted;
- (c) for the correction of errors in or amendments to electronic notices;
- (d) prescribing the procedure for use of the computer service including the procedure in circumstances where there is a breakdown or interruption in the service;
- (e) for the appointment of an independent record keeper to be charged with the duty to maintain for a prescribed period a record of all the electronic notices and transactions made through the data service provider between the Director-General and the registered users, such a duty to include keeping the database reports;
- (f) for the independent record keeper to produce a copy of the relevant record pertaining to any electronic notice or a copy thereof to either the Director-General or the registered user, whose electronic notice is in issue, when requested by either party to do so;
- (g) for the standards of security, confidentiality, data integrity and conduct of the computer service and for the review of the operations and activities of the data service provider by such authority or expert as may be prescribed; and

(h) generally for the better provision of the computer service.

Preservation of records.

90B.—(1) Any duty under this Act or any subsidiary legislation made thereunder to keep or preserve any books of account, register, stock book or other records may be discharged by the preservation of the information contained therein by such means as the Director-General may approve; and where that information is so preserved a copy of any document forming part of the records shall, subject to subsections (2) and (3), be admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.

(2) The Director-General may, as a condition of approving under subsection (1) any means of preserving information contained in any books of account, register, stock book or other records, impose such reasonable requirements as appear to him necessary for securing that the information will be as readily available to him as if the books of account, register, stock book or records themselves had been preserved.

(3) A statement contained in a document produced by a computer shall not by virtue of subsection (1) be admissible in evidence whether in civil or criminal proceedings except in accordance with the Evidence Act.

Cap. 97.

Power of Director-General to obtain information and furnishing of information.

90C.—(1) The Director-General or any officer of customs authorised by him shall at all times have full and free access to all buildings, places, books, documents and other records for any of the purposes of this Act, and may inspect, copy or make extracts from any such books, documents or records.

(2) The Director-General or any officer of customs authorised by him may take possession of any such books, documents or records where in his opinion —

(a) the inspection, copying thereof or extraction therefrom cannot reasonably be performed without taking possession;

- (b) the books, documents or records may be interfered with or destroyed unless possession is taken; or
- (c) the books, documents or records may be required as evidence in proceedings for an offence under this Act or in proceedings for the recovery of customs duty, tax or penalty, or in proceedings by way of an appeal against an assessment of customs duty or tax.

(3) The Director-General may require any person to give orally or in writing, as may be required, all such information concerning his or any other person's transactions made in the course of a business as may be demanded of him by the Director-General for the purposes of this Act except that no person shall, by virtue of this section, be obliged to disclose any particulars as to which he is under any statutory obligation to observe secrecy.

Information  
not to be  
published or  
disclosed.

90D.—(1) No particulars, information or document furnished for the purposes of this Act or any subsidiary legislation made thereunder shall, unless with the prior consent in writing of the person having the control, management or superintendence of the goods in relation to which the same was given or furnished —

- (a) be published; or
- (b) be communicated or disclosed to any person,

except where it is necessary for the purposes of —

Cap. 117A.

- (i) a prosecution under this Act or the Goods and Services Tax Act or any subsidiary legislation made under either Act;
- (ii) enabling an officer of customs to enforce a provision of this Act or any subsidiary legislation made thereunder;

Cap. 117A.

- (iii) enabling the Comptroller of Goods and Services Tax or an officer of customs to enforce a provision of the Goods and Services Tax Act or any subsidiary legislation made thereunder;
- (iv) enabling an officer of customs to investigate a suspected offence under this Act or any subsidiary legislation made thereunder; or
- (v) enabling the Comptroller of Goods and Services Tax or an officer of customs to investigate a suspected offence under the Goods and Services Tax Act or any subsidiary legislation made thereunder.

(2) Any officer of customs or any person employed or engaged in the administration of this Act or any subsidiary legislation made thereunder who makes use of, publishes or permits any other person to see or communicates or discloses to any other person the contents of any such particulars, information or document to any other person otherwise than with such consent or for such purpose as is referred to in subsection (1), shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$6,000 or to imprisonment for a term not exceeding one year or to both.

(3) Any person, having possession of any information which to his knowledge has been communicated, disclosed or published in contravention of this section, who publishes or communicates that information to any other person shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$6,000 or to imprisonment for a term not exceeding one year or to both.

(4) For the purposes of this section, "Comptroller", in relation to Goods and Services Tax, has the same meaning as in the Goods and Services Tax Act."

5. Section 91 of the Customs Act is repealed and the following section substituted therefor:

Repeal and  
re-enactment  
of section 91.

“Persons  
bound to give  
information or  
produce  
documents.

91.—(1) Every person required by the proper officer of customs to give information or to produce any travel document or any document on any subject into which it is the officer's duty to inquire under this Act and which it is in that person's power to give or produce shall be bound to give such information or to produce such document for inspection.

(2) The proper officer of customs may specify the customs office or station or other place at which that person is required to give information or to produce any document.

(3) For the purposes of subsection (1), “travel document” means a passport furnished with a photograph of the holder or some other similar document establishing to the satisfaction of the proper officer of customs the identity of the holder and his nationality, domicile or place of permanent residence.”.

6. Section 92 (1) of the Customs Act is amended —

Amendment  
of section 92.

(a) by deleting the word “or” at the end of paragraph (b); and

(b) by deleting the full-stop at the end of paragraph (c) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:

“(d) by an electronic notice transmitted in accordance with section 90A.”.

7. Section 93 of the Customs Act is amended —

Amendment  
of section 93.

(a) by deleting the words “declare all dutiable goods” in the third line of subsection (1) and substituting the words “proceed to the Red Channel to declare all dutiable goods which exceed his duty free allowance, or any goods for which no duty free allowance is granted”; and

(b) by inserting, immediately after subsection (1), the following subsection:

“(1A) Any passenger or other person arriving in Singapore who proceeds to the Green Channel with dutiable goods which exceed his duty free allowance, or any goods for which no duty free allowance is granted in his possession, either on his person or in any baggage or in any vehicle shall be presumed, until the contrary is proved, to be in possession of uncustomed goods.”.

Repeal and re-enactment of section 96. 8. Section 96 of the Customs Act is repealed and the following section substituted therefor:

“Declarations to give a full and true account.

96.—(1) The declarations referred to in sections 37, 59 and 80 shall, unless the Director-General allows under subsection (2), be made and submitted by an electronic notice in accordance with section 90A and such declaration shall give a full and true account of such particulars as are required by the Director-General.

(2) The Director-General may, in his discretion and subject to such conditions as he may impose, allow any declaration referred to in sections 37, 59 and 80 to be made on a form determined by the Director-General, and such declaration shall give a full and true account of the particulars for which provision is made in the form and shall be in duplicate or in such other number of copies as the person to whom the declaration is required to be made may direct.”.

New section 103A. 9. The Customs Act is amended by inserting, immediately after section 103, the following section:

“Power to have access to, inspect and check operation of computer and other apparatus.

103A. In connection with the exercise of the powers in section 102 or 103, any senior officer of customs or any Magistrate, as the case may be —

(a) shall be entitled at any time to have access to, and inspect and check the operation of, any computer and any

associated device, apparatus or material which is or has been in use in connection with any data or document to which section 102 or 103 applies; and

(b) may require —

(i) the person by whom or on whose behalf the computer is or has been so used; or

(ii) any person having charge of, or otherwise concerned with the operation of, the computer, device, apparatus or material,

to provide the officer or the Magistrate with such reasonable assistance as he may require for the purposes of paragraph (a).”.

10. Section 114 of the Customs Act is amended by deleting the words “, except that a Magistrate’s Court shall not impose a sentence of imprisonment for a term exceeding 2 years” at the end thereof. Amendment of section 114.

11. The Customs Act is amended by inserting, immediately after section 115, the following section: New section 115A.

“Presumptions of possession of dutiable, prohibited or uncustomed goods. 115A.—(1) Any person who is proved to have had in his possession or custody or under his control —

(a) any thing containing any dutiable, prohibited or uncustomed goods;

(b) the keys of any thing containing any dutiable, prohibited or uncustomed goods;

(c) the keys of any place or premises or any part thereof in which any dutiable, prohibited or uncustomed goods are found; or

(d) a document of title relating to any dutiable, prohibited or uncustomed goods or any other document

intended for the delivery of any dutiable, prohibited or uncustomed goods,

shall, until the contrary is proved, be presumed to have had those dutiable, prohibited or uncustomed goods in his possession.

(2) If any dutiable, prohibited or uncustomed goods are found in any ship or aircraft, it shall, until the contrary is proved, be presumed that those dutiable, prohibited or uncustomed goods have been imported in that ship or aircraft with the knowledge of the master or the commander or captain thereof.

(3) If any dutiable, prohibited or uncustomed goods are found in any vehicle, it shall, until the contrary is proved, be presumed to be in the possession of the owner of the vehicle and of the person in charge of the vehicle for the time being.”.

Amendment  
of  
section 119.

**12.** Section 119 of the Customs Act is amended by deleting the words “3 years” in the last line and substituting the words “6 years”.

Amendment  
of  
section 129.

**13.** Section 129 of the Customs Act is amended —

- (a) by inserting, immediately after the word “information” in the third line of subsection (1), the words “or produce any document”;
- (b) by inserting, immediately after the word “information” in the sixth line of subsection (1), the words “or produce such document”;
- (c) by inserting, immediately after the word “information” in the seventh line of subsection (1), the words “or document”;
- (d) by inserting, immediately after the word “information” in the first line of subsection (2), the words “or any such document”;
- (e) by inserting, immediately after the word “information” in the third line of subsection (2), the words “or such document”;



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- (f) by inserting, immediately after the word “furnished” in the fourth line of subsection (2), the words “or produced”; and
- (g) by inserting, immediately after the word “information” in the marginal note, the words “or false document”.

14. Section 130 of the Customs Act is amended —

Amendment  
of  
section 130.

- (a) by deleting the word “and” at the end of sub-paragraph (i) of subsection (1);
- (b) by deleting the full-stop at the end of sub-paragraph (ii) of subsection (1) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:
  - “(iii) where the goods consist wholly or partly of tobacco products and such tobacco products exceed 2 kilogrammes in weight — on the first conviction to both a fine of not less than 15 times the amount of the customs duty or tax and not more than 20 times the amount of the customs duty or tax or \$10,000, whichever is the greater, and to imprisonment for a term not exceeding 3 years; and
  - (iv) where the goods consist wholly or partly of tobacco products and such tobacco products exceed 2 kilogrammes in weight — on the second or subsequent conviction to both a fine of not less than 30 times the amount of the customs duty or tax and not more than 40 times the amount of the customs duty or tax or \$20,000, whichever is the greater, and to imprisonment for a term not exceeding 6 years.”; and
- (c) by inserting, immediately after subsection (2), the following subsection:
  - “(3) For the purposes of sub-paragraphs (iii) and (iv) of subsection (1), “tobacco product” means any cigarette, cigar, cheroot,

- (e) by deleting "\$5,000" in sub-paragraph (ii) and substituting "\$20,000";
- (f) by deleting the words "18 months" in sub-paragraph (ii) and substituting the words "3 years"; and
- (g) by deleting the words "and rescuing goods" in the marginal note and substituting the words ", rescuing goods, resisting arrest and escaping from custody".

Amendment  
of  
section 143.

17. Section 143 (1) of the Customs Act is amended by deleting paragraph (j) and substituting the following paragraph:

"(j) to prescribe the manner and method of payment of any duty payable or chargeable under this Act or any subsidiary legislation made thereunder;"

Miscellaneous  
amendments.

18. The Customs Act is amended —

- (a) by deleting the words "any rule, regulation" in the third and fourth lines of section 17 (1) and substituting the words "any subsidiary legislation";
- (b) by deleting the words "any regulations" wherever they appear in the following provisions and substituting in each case the words "any subsidiary legislation":
  - sections 74 (3), 101 (1) (b), 101 (1) (i), 103 (b);
- (c) by deleting the words "any order or regulation" in section 79 (3) (d) and substituting the words "any subsidiary legislation"; and
- (d) by deleting the words "any order or regulations" wherever they appear in the following provisions and substituting in each case the words "any subsidiary legislation":
  - sections 92 (1), 101 (1) (c), 101 (1) (i), 103 (c), 110 (1), 112 (1) (a) and (c), 113, 115, 118 (1), 121 (3) 123 (2), 126 (2), 128 (1) (a), (c), (d) and (f), 130 (1) (d), 137 (a), 140, 141 (1) and (2).