

CUSTOMS (AMENDMENT)

where he alleges that he has transmitted no such notice, the burden is also on him to adduce evidence of that fact.

(5) For the purposes of this Act, an electronic notice or a copy thereof shall not be inadmissible in evidence merely on the basis that it was transmitted without the making or delivery of any equivalent document or counterpart in paper form.

(6) Notwithstanding any other written law, in any proceedings under this Act or any subsidiary legislation made thereunder, an electronic notice or a copy thereof (including a print-out of that notice or copy) or any database report (including a print-out of that report) relating to that notice —

(a) certified by the Director-General to contain all or any information transmitted in accordance with this section; and

(b) duly authenticated in the manner specified in subsection (7) or is otherwise duly authenticated by showing that there is no material discrepancy between the electronic notice or copy thereof certified by the Director-General and the copy of the same electronic notice kept by an independent record keeper appointed under any regulations made under subsection (11),

shall be admissible as evidence of the facts stated or contained therein.

(7) For the purposes of this section, a certificate —

(a) giving the authentication code and other particulars of any user and device (if known) involved in the production and transmission of, and identifying the nature of, the electronic notice or copy thereof; and

(b) purporting to be signed by the Director-General or by a person occupying a responsible position in relation to the operation of the computer service at the relevant time, shall be sufficient evidence that the electronic notice or copy thereof has been duly authenticated, unless the court, in its discretion, calls for further evidence on this issue.

(8) Where an electronic notice or a copy thereof is admissible under subsection (6), it shall be presumed, until the contrary is proved, that the contents of the electronic notice or copy thereof have been accurately transmitted.

(9) The Director-General may, for the purpose of facilitating any electronic transmission under this section, approve the use in any such electronic transmission of symbols, codes, abbreviations or other notations to represent any particulars or information required under this Act or any subsidiary legislation made thereunder.

(10) Any officer of customs or any other person employed in the administration of this Act shall not be treated as having contravened any provision of any written law relating to confidentiality or secrecy merely because he communicates to the independent record keeper or his employee or permits the independent record keeper or his employee to have access to any electronic notice or any information contained therein; and the independent record keeper, his employee and any person transmitting an electronic notice on behalf of another person shall not divulge or disclose the contents of any electronic notice or a copy thereof without the prior written consent of the Director-General.

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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.

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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 —

- (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;

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- (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