

No. S 77

CONSTITUTION OF BRUNEI DARUSSALAM
(Order made under Article 83(3))

EXCISE (AMENDMENT) (NO. 2) ORDER, 2017

ARRANGEMENT OF SECTIONS

Section

1. Citation
 2. Insertion of new section 13A into S 40/2006
 3. Amendment of section 70
 4. Amendment of section 161
-

CONSTITUTION OF BRUNEI DARUSSALAM
(Order made under Article 83(3))

EXCISE (AMENDMENT) (NO. 2) ORDER, 2017

In exercise of the power conferred by Article 83(3) of the Constitution of Brunei Darussalam, His Majesty the Sultan and Yang Di-Pertuan hereby makes the following Order —

Citation

1. This Order may be cited as the Excise (Amendment) (No. 2) Order, 2017.

Insertion of new section 13A into S 40/2006

2. Section 13 of the Excise Order, 2006, in the Order referred to as the principal Order, is amended by inserting the following new section immediately after section 13 —

“Power of Minister to defer excise duties etc.

13A. (1) The Minister may, with the approval of His Majesty the Sultan and Yang Di-Pertuan, by regulations, in relation to dutiable goods imported by any person in the course or furtherance of any business carried on by him —

(a) provide for the payment of excise duty to be deferred and subject to such requirements and conditions as may be imposed by the Controller;

(b) permit those goods to be removed from the place of manufacture specified in a licence under section 53, Ports Department warehouse, excise warehouse or licensed warehouse, as the case may be, in accordance with those regulations notwithstanding that the excise duty chargeable on the importation has yet to be paid.

(2) Regulations made under subsection (1) —

(a) may provide that such goods may, subject to such requirements and conditions as may be imposed by the Controller;

(b) require the person to account for and pay the excise duty chargeable on the importation of the goods in such form and manner, within such time and to such person as may be determined by the Controller.”.

Amendment of section 70

3. Section 70 of the principal Order is amended –

(a) by inserting “(1)” immediately before “No” in the first line;

(b) by inserting the following new subsection immediately after the proviso –

“(2) For the avoidance of doubt, subsection (1) does not apply to dutiable goods where the Controller has given permission for its removal in respect of which payment of excise duty is deferred in accordance with regulations made under section 13A.”.

Amendment of section 161

4. Section 161 of the principal Order is amended by inserting “or any regulations made thereunder” immediately after “Order” in the first line.

Made this 29th. day of Zulhijjah, 1438 Hijriah corresponding to the 21st. day of September, 2017 at Our Istana Nurul Iman, Bandar Seri Begawan, Brunei Darussalam.

HIS MAJESTY
THE SULTAN AND YANG DI-PERTUAN
BRUNEI DARUSSALAM