

No. S 39

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

CUSTOMS (AMENDMENT) ORDER, 2011

ARRANGEMENT OF SECTIONS

Section

1. Citation.
 2. Amendment of section 2 of S 39/2006.
 3. Insertion of new section 60A.
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CONSTITUTION OF BRUNEI DARUSSALAM
(Order made under Article 83(3))

CUSTOMS (AMENDMENT) ORDER, 2011

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 Customs (Amendment) Order, 2011.

Amendment of section 2 of S 39/2006.

2. Section 2(1) of the Customs Order, 2006, in this Order referred to as the principal Order, is amended by inserting the following new definition immediately after the definition of "local craft" —

" "manufacture" includes any process of production, assembly, purification, blending or conversion of materials, substances or components of any goods or substitutes thereof into a finished product;"

Insertion of new section 60A.

3. The principal Order is amended by inserting the following new section immediately after section 60 —

"Manufacture and other operations in relation to goods in licensed warehouse.

60A. (1) In respect of a warehouse licensed under section 60, the Controller may, on payment of the prescribed fee, grant an additional licence to the licensee to carry on any manufacturing process and other operations in respect of goods liable to customs duties and any other goods.

(2) Any such licence shall be for such period and subject to such conditions as the Controller in each case may specify in the licence and may at any time be withdrawn by the Controller.

(3) No goods which have undergone any manufacturing process in the warehouse shall be released for home consumption or export without the prior approval of the Controller.

{4} Subject to subsection {5}, if such goods are released from the warehouse for home consumption, the customs duty thereon shall be calculated on the basis as if such goods had been imported.

{5} Where in the course of any operation permissible under subsection (1) to any goods liable to customs duty there is waste or refuse, customs duty shall be remitted on the quantity of goods liable to customs duty in so much of the waste or refuse as has arisen from the operation carried on in relation to the goods which have undergone any manufacturing process —

Provided that such waste or refuse is destroyed subject to such conditions as the Controller may impose or duty is paid on such waste or refuse as if it had been imported in that form."

Made this 20th. day of Rejab, 1431 Hijriah corresponding to the 22nd. day of June, 2011 at Our Istana Nurul Iman, Bandar Seri Begawan, Brunei Darussalam.

HIS MAJESTY
THE SULTAN AND YANG DI-PERTUAN
BRUNEI DARUSSALAM