

No. S 78

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

**CUSTOMS (AMENDMENT) (NO. 2) ORDER, 2017**

**ARRANGEMENT OF SECTIONS**

Section

1. Citation
  2. Insertion of new section 12A into S 39/2006
  3. Amendment of section 71
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-

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CUSTOMS (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 Customs (Amendment) (No. 2) Order, 2017.

**Insertion of new section 12A into S 39/2006**

2. Section 12 of the Customs Order, 2006, in the Order referred to as the principal Order, is amended by inserting the following new section immediately after section 12 —

**“Power of Minister to defer customs duties etc.**

12A. (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 customs 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 Ports Department warehouse, customs warehouse or licensed warehouse, as the case may be, in accordance with those regulations notwithstanding that the customs 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 customs 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 71**

3. Section 71 of the principal Order is amended —

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

(b) by adding the following new subsection —

“(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 customs duty is deferred in accordance with regulations made under section 12A.”.

**Amendment of section 153**

4. Section 153 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