Bil. S 39

PERLEMBAGAAN NEGARA BRUNEI DARUSSALAM
(Perintah dibuat di bawah Perkara 83(3))

PERINTAH KASTAM (PINDAAN), 2011

SUSUNAN BAB-BAB

Bab

1. Gelaran.

2. Pindaan bab 2 dari S 39/2006.

3. Pemasukan bab 60A baru.

PERLEMBAGAAN NEGARA BRUNEI DARUSSALAM
(Perintah dibuat di bawah Perkara 83(3))

PERINTAH KASTAM (PINDAAN), 2011

Pada menjalankan kuasa yang diberikan oleh Perkara 83(3) dari Perlembagaan Negara Brunei Darussalam, maka Kebawah Duli Yang Maha Mulia Paduka Seri Baginda Sultan dan Yang Di-Pertuan dengan ini membuat Perintah yang berikut —

Gelaran.

1. Perintah ini boleh digelar sebagai Perintah Kastam (Pindaan), 2011.

Pindaan bab 2 dari S 39/2006.

2. Bab 2(1) dari Perintah Kastam, 2006, dalam Perintah ini disebut sebagai Perintah utama, adalah dipinda dengan memasukkan takrifan baru yang berikut sejurus selepas takrifan "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;".

Pemasukan bab 60A baru.

3. Perintah utama adalah dipinda dengan memasukkan bab baru yang berikut sejurus selepas bab 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period and subject to such conditions as the Controller in each case may specify in the licence and may at any time be withdrawn by the Controller.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.".

Diperbuat pada hari ini 20 haribulan Rejab, Tahun Hijrah 1432 bersamaan dengan 22 haribulan Jun, 2011 di Istana Nurul Iman Beta, Bandar Seri Begawan, Negara Brunei Darussalam.

KEBAWAH DULI YANG MAHA MULIA
PADUKA SERI BAGINDA SULTAN DAN YANG DI-PERTUAN
NEGARA BRUNEI DARUSSALAM