



# **THE STATUTES OF THE REPUBLIC OF SINGAPORE**

## **FREE TRADE ZONES ACT 1966**

### **2020 REVISED EDITION**

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# Free Trade Zones Act 1966

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An Act to provide for the establishment of free trade zones in Singapore and for matters incidental thereto.

[1 September 1969]

## PART 1

## PRELIMINARY

**Short title**

- 1. This Act is the Free Trade Zones Act 1966.

**Interpretation**

- 2. In this Act, unless the context otherwise requires —

“authority” means any statutory body or department of the Government or company which has been appointed under section 3(2) to administer, maintain and operate any free trade zone which has been so declared under section 3(1);

“Committee” means the Free Trade Zone Advisory Committee appointed under section 4;

“customs duty” means any customs duty or excise tax imposed under the Customs Act 1960;

“customs territory” means Singapore and the territorial waters of Singapore but excluding any free trade zone;

“Director-General” means the Director-General of Customs appointed under section 4(1) of the Customs Act 1960;

“dutiable goods” means any goods subject to the payment of customs duty on entry into customs territory or manufactured in Singapore including any free trade zone and on which customs duty has not been paid and includes goods manufactured in a free trade zone from materials of a class dutiable on entry into customs territory for consumption within the customs territory;

“free trade zone” means any area declared to be a free trade zone under section 3(1);

“goods” includes animals, birds, fish, plants and all kinds of movable property;

“manufacture”, with its grammatical variations and cognate expressions, means the process of converting materials into a new product or article, whether or not by power-operated machinery, whereby a change in tariff classification has been effected; except that the Director-General may, in his discretion, determine that the result of any manufacture is not a new product or article and a change in tariff classification has not been effected;

“officer of customs”, “proper officer of customs” and “senior officer of customs” have the same meanings as in the Customs Act 1960.

### **Declaration of free trade zones and appointment of authority**

3.—(1) The Minister may, by notification in the *Gazette*, declare any area in Singapore to be a free trade zone and every such notification shall define the limits of that free trade zone.

(2) The Minister may appoint any statutory body or department of the Government or company as the authority to administer, maintain

and operate any free trade zone which has been so declared under subsection (1).

### **Appointment of Free Trade Zone Advisory Committee**

4. The Minister may, by notification in the *Gazette*, appoint a Free Trade Zone Advisory Committee to advise him on all matters connected with free trade zones.

## **PART 2**

### **OPERATIONS PERMITTED WITHIN FREE TRADE ZONE**

#### **Dealing with or disposal of goods in free trade zone**

5.—(1) Goods of any description, except such as are specifically and absolutely prohibited by any written law, may be brought into a free trade zone.

(2) Goods in a free trade zone may —

- (a) be removed from the free trade zone, destroyed, or sent into customs territory or into another free trade zone in the original package or otherwise; and
- (b) unless otherwise directed by the authority, be stored, sold, exhibited, broken up, repacked, assembled, distributed, sorted, graded, cleaned, mixed, or otherwise manipulated, or be manufactured in accordance with the provisions of this Act,

except that when any goods of a class dutiable on entry into customs territory whether in their original condition or after manufacture or as part or ingredient of any goods manufactured in a free trade zone are sent from a free trade zone into the customs territory, the goods shall be subject to the provisions of the Customs Act 1960 and any regulations made under that Act.

(3) Goods, except such as are prescribed under subsection (4), which have been brought into a free trade zone from customs territory shall be deemed to be exported for the purpose of drawback under the Customs Act 1960.

(4) Subsection (2)(b) shall not apply to such goods as may be prescribed from time to time by the Minister by notification in the *Gazette*, save that such prescribed goods may be stored in a free trade zone for the purpose of transshipment or survey and repacking before removal into customs territory, and that such survey and repacking shall not be carried out except with the prior permission of a senior officer of customs and shall be subject to such conditions as he may think fit to impose.

### **Manipulation or manufacture in free trade zone**

6.—(1) Any person who intends to assemble, mix or otherwise manipulate any goods or to carry out such manufacture as is permitted under section 10(1) for entry into customs territory, where either the manufactured goods or the materials used in the manufacture of the goods are dutiable, shall give the Director-General notice in writing of his intention and obtain his prior written permission to do so.

(2) Permission under subsection (1) shall be granted or withheld as the Director-General in his discretion shall think fit; except that, if permission is granted, such manipulation or manufacture shall be carried out under customs supervision.

(3) Subject to subsection (4), any manipulation or manufacture permitted under this section shall be subject to the regulations made under this Act and to such conditions as the Director-General may think fit to impose.

(4) The Director-General may, in his discretion, give an allowance for recoverable and irrecoverable waste, but if recoverable waste is sent into customs territory, it shall be dutiable in its condition and quantity and at its weight at the time of entry.

### **Calculation of duty**

7.—(1) The rate of customs duty and the valuation, if any, applicable to any goods subject to customs duty shall be —

(a) in the case of goods lawfully brought into or manufactured in a free trade zone —

(i) if there has been no manipulation or manufacture effecting a change in tariff classification, the rate and

valuation in force on the day on which the goods are sent into customs territory;

- (ii) if the goods are used in the manufacture of any product which is not of a class dutiable on entry into customs territory, the rate and valuation in force on the day on which the goods are removed for manufacture; and
- (iii) if the goods are manufactured from materials which are not subject to customs duty, the rate and valuation in force on the day on which the entry of the manufactured goods into customs territory is authorised by the proper officer of customs; and

- (b) in the case of uncustomed goods, the rate and valuation in force on the day on which the goods became uncustomed goods, if known, or the rate and valuation in force on the day of seizure, whichever is the higher.

(2) The rate of exchange to be used for determining the equivalent in Singapore currency of any foreign currency shall be the current selling rate in Singapore as last notified before the time the goods are removed for the purpose of manufacture or entry into customs territory.

(3) The valuation applicable to any goods subject to customs duty shall be ascertained in accordance with the Customs Act 1960.

### **Retail trade**

**8.** No retail trade shall be conducted within a free trade zone unless authorised in writing by the authority and subject to such conditions as the authority may impose.

### **Written permission required for use or consumption of dutiable goods**

**9.—**(1) Subject to sections 5, 6, 8 and 10, no dutiable goods shall, without the written permission of a senior officer of customs not below the rank of Assistant Director-General of Customs, be used or consumed in a free trade zone.



(2) Subject to subsection (3), any person who contravenes subsection (1) shall be punished —

- (a) on the first conviction with a fine of not less than 10 times the amount of the customs duty or tax or \$5,000 whichever is the lesser amount, and of not more than 20 times the amount of the customs duty or tax or \$5,000 whichever is the greater amount; and
- (b) on a second or subsequent conviction with such fine as prescribed in paragraph (a) and with imprisonment for a term not exceeding 2 years.

(3) When the amount of customs duty or tax referred to in subsection (2)(a) cannot be ascertained, the penalty may amount to a fine not exceeding \$5,000.

## **Manufacture**

**10.**—(1) No manufacture shall be carried out in a free trade zone without the approval of the Minister, and such approval shall be published in the *Gazette*.

(2) The Minister may make regulations governing manufacture within a free trade zone.

## **PART 3**

### **RESPONSIBILITIES AND FUNCTIONS OF AUTHORITY**

#### **Authority to provide facilities**

**11.**—(1) The Minister shall require the authority to provide and maintain in the free trade zone such facilities as he may consider necessary for the proper and efficient functioning of the free trade zone.

(2) The Minister shall give to the authority such directions as are necessary to ensure compliance with the provisions of this Act and for the purpose of protecting the revenue, and the authority shall comply with those directions.

(3) The authority shall permit customs offices to be established in a free trade zone and shall provide adequate facilities for officers of

customs whose duties require their presence within or at the perimeter of the zone.

(4) The authority shall provide adequate enclosures to segregate the free trade zone from customs territory for the protection of the revenue, together with suitable provisions for the movements of persons, conveyances, vessels and goods into and from the free trade zone.

### **Authority may permit erection of private buildings, etc.**

**12.**—(1) Subject to subsections (2) and (3), the authority may permit any person to erect such buildings and other structures within the free trade zone as may be required.

(2) Such permission shall not constitute a vested right as against the authority or the Government.

(3) Such permission shall not be granted on terms that conflict with the proper use of the free trade zone.

(4) The authority may, after consultation with the Director-General for the protection of the revenue, lease to or allow any person to take, hold or enjoy movable and immovable property of every description in a free trade zone upon such terms and conditions and for such period as the authority may determine.

### **Exclusion of certain goods or discontinuance of operations**

**13.**—(1) The authority may at any time in its discretion order the exclusion or removal from the free trade zone of any goods, or the discontinuance of any operations, which in its opinion are dangerous or prejudicial to the public interest, health or safety.

(2) Any person aggrieved by such an order may appeal to the Minister within 14 days of the service of the order, and the decision of the Minister shall be final and shall not be questioned in any court.

(3) An order by the authority as to the exclusion or removal of any goods which in its opinion are dangerous or prejudicial to the public interest, health or safety shall, notwithstanding an appeal to the Minister, be complied with immediately, but an order as to the discontinuance of operations shall not take effect, if an appeal has been made to the Minister, until the determination of the appeal in favour of the authority.

### **Annual reports and accounts**

**14.—**(1) The authority shall present to the Minister annually and at such other times as the Minister may prescribe reports containing a full and correct statement of all operations, receipts and expenditure and such other information as the Minister may require.

(2) The Minister shall prescribe the form and the manner of keeping the accounts of the free trade zone.

(3) The accounts of the authority, together with its annual report, shall, in accordance with such directions as may be given by the Minister, be presented to Parliament.

## **PART 4**

### **MISCELLANEOUS PROVISIONS**

#### **No person shall enter or reside within zone without permission**

**15.** No person shall enter or reside within a free trade zone without the permission of the authority.

#### **Public servants**

**16.** The members of the authority shall be deemed to be public servants within the meaning of the Penal Code 1871.

#### **Action of officers no offence**

**17.** Nothing done by an officer of customs or a member or employee of the authority in the course of his duties shall be deemed to be an offence under this Act.

**Appeal from decision of authority or Director-General**

**18.** Where it is provided in this Act or any of its regulations that the decision on any matter rests with the authority or the Director-General, then unless it is specifically provided that the decision is at the discretion of the authority or the Director-General, any person aggrieved by the decision may appeal to the Minister.

**PART 5****PROVISIONS AS TO TRIALS AND PROCEEDINGS****Who may prosecute**

**19.** Prosecutions in respect of offences committed under —

- (a) section 9 may, with the authorisation of the Public Prosecutor, be conducted by a senior officer of customs or any officer of customs specially authorised in writing in that behalf by the Director-General; and
- (b) any other provisions of this Act or any of its regulations may, with the authorisation of the Public Prosecutor, be conducted by an officer of the authority specially or generally authorised in writing in that behalf by the Minister.

**Burden of proof**

**20.** If in any prosecution in respect of any goods seized for non-compliance with the provisions of this Act or any of its regulations or for any other cause of forfeiture or for the recovery of any penalty or penalties under this Act, any dispute arises as to whether the goods have been lawfully brought into a free trade zone or lawfully landed, or lawfully manipulated or manufactured in a free trade zone, or whether the goods have been lawfully used or consumed, then and in every such case the burden of proof shall lie on the defendant in such prosecution.

**PART 6****OFFENCES AND PENALTIES****Penalty for offences not otherwise provided for**

**21.** Every omission or neglect to comply with, and every act done or attempted to be done contrary to the provisions of this Act or any of its regulations shall be an offence and in respect of any such offence for which no penalty is expressly provided, the offender shall be liable on conviction to a fine not exceeding \$5,000.

**Attempts and abetments**

**22.** Whoever attempts to commit any offence punishable under this Act or any of its regulations or abets the commission of the offence shall be punished with the punishment provided for the offence.

**Offences by bodies of persons and by servants and agents**

**23.—(1)** Where an offence under this Act or any of its regulations has been committed by a company, firm, society or other body of persons, any person who at the time of the commission of the offence was a director, manager, secretary or other similar officer or a partner of the company, firm, society or other body of persons or was purporting to act in that capacity shall be deemed to be guilty of that offence, unless he proves that the offence was committed without his consent or connivance and that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised, having regard to the nature of his functions in that capacity and to all the circumstances.

(2) Where any person would be liable under this Act to any punishment, penalty or forfeiture for any act, omission, neglect or default, he shall be liable to the same punishment, penalty or forfeiture for every such act, omission, neglect or default of any clerk, servant or agent, or of the clerk or servant of the agent provided that the act, omission, neglect or default was committed by the clerk or servant in the course of his employment or by the agent when acting on behalf of such person or by the clerk or servant of the agent when acting in the course of his employment in such circumstances that had the act, omission, neglect or default been committed by the agent his principal would have been liable under this section.

## PART 7

### REGULATIONS

#### **Minister to make regulations**

**24.—**(1) The Minister may make regulations for or in respect of every purpose which is deemed by him necessary for the carrying out of this Act.

(2) All regulations and orders made under this Act shall be published in the *Gazette* and shall be presented to Parliament as soon as possible after publication.

## LEGISLATIVE HISTORY

### FREE TRADE ZONES ACT 1966

This Legislative History is a service provided by the Law Revision Commission on a best-efforts basis. It is not part of the Act.

#### **1. Act 30 of 1966 — Free Trade Zones Act, 1966**

Bill	:	29/1966
First Reading	:	17 August 1966
Second and Third Readings	:	26 August 1966
Commencement	:	1 September 1969

#### **2. Act 50 of 1970 — Customs (Amendment) Act, 1970**

(Amendments made by section 29 of the above Act)

Bill	:	50/1970
First Reading	:	4 November 1970
Second and Third Readings	:	30 December 1970
Commencement	:	1 February 1971 (section 29)

#### **3. 1970 Revised Edition — Free Trade Zones Act (Chapter 140)**

Operation	:	30 April 1971
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#### **4. 1985 Revised Edition — Free Trade Zones Act (Chapter 114)**

Operation	:	30 March 1987
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#### **5. Act 11 of 1997 — Customs (Amendment) Act 1997**

(Amendments made by section 5 of the above Act)

Bill	:	10/1997
First Reading	:	25 August 1997
Second Reading	:	7 October 1997
Notice of Amendments	:	7 October 1997
Third Reading	:	7 October 1997
Commencement	:	17 October 1997 (section 5)

#### **6. Act 33 of 2000 — Customs (Amendment) Act 2000**

(Amendments made by section 12 of the above Act)

Bill	:	33/2000
First Reading	:	13 November 2000

Second and Third Readings	:	22 November 2000
Commencement	:	1 January 2001 (section 12)

**7. Act 4 of 2003 — Customs (Amendment) Act 2003**

(Amendments made by section 26 read with item (10) of the Schedule to the above Act)

Bill	:	6/2003
First Reading	:	10 March 2003
Second and Third Readings	:	21 March 2003
Commencement	:	1 April 2003 (section 26 read with item (10) of the Schedule)

**8. Act 15 of 2010 — Criminal Procedure Code 2010**

(Amendments made by section 430 read with item 43 of the Sixth Schedule to the above Act)

Bill	:	11/2010
First Reading	:	26 April 2010
Second Reading	:	18 May 2010
Third Reading	:	19 May 2010
Commencement	:	2 January 2011 (section 430 read with item 43 of the Sixth Schedule)

**9. 2014 Revised Edition — Free Trade Zones Act (Chapter 114)**

Operation	:	31 May 2014
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Abbreviations

C.P.	Council Paper
G.N. No. S (N.S.)	Government Notification Number Singapore (New Series)
G.N. No.	Government Notification Number
G.N. No. S	Government Notification Number Singapore
G.N. Sp. No. S	Government Notification Special Number Singapore
L.A.	Legislative Assembly
L.N.	Legal Notification (Federal/Malaysian Subsidiary Legislation)
M. Act	Malayan Act/Malaysia Act
M. Ordinance	Malayan Ordinance
Parl.	Parliament
S.S.G.G. (E) No.	Straits Settlements Government Gazette (Extraordinary) Number
S.S.G.G. No.	Straits Settlements Government Gazette Number

# 新加坡自由贸易区法 1966

## （2020 年修订版）

### 第一部分

#### 序言

#### 简称

1. 本法为 1966 年自由贸易区法。

#### 解释

2. 在本法中，除非上下文另有要求，否则——

“主管机构”指任何法定机构或政府部门，或根据第 3 条第 2 款被指定管理、维持和运营根据第 3 条第 1 款设立的自由贸易区的公司；

“委员会”指根据第 4 条任命的自由贸易区咨询委员会；

“关税”指根据 1960 年《海关法》征收的任何关税或消费税；

“关税领土”指新加坡和新加坡的领海，但自由贸易区除外；

“署长”指根据 1960 年《海关法》第 4 条第（1）款任命的海关署长；

“应税货物”指在进入关税领土时须缴纳关税的任何货物，或在新加坡（包括任何自由贸易区）制造但尚未缴纳关税的任何货物，以及在自由贸易区内为了在关税领土内消费而进入关税领土时应纳税的材料加工成的货物，

包括使用为在关税区内消费而在进入关税区时应课税的某类材料所制造的货物；

“自由贸易区”指根据第 3 条第（1）款宣布为自由贸易区的任何区域；

“货物”包括动物、鸟类、鱼类、植物和各种动产；

“加工”，包括其语法变体和同源表达，指将材料转化为新产品或新物品的过程，无论是否通过电动机械，无论是否引起关税分类发生变化；但署长可酌情判定任何加工的结果不是新产品或新物品，或未引起关税分类的变化；

“海关官员”、“相关海关官员”和“海关高级官员”与 1960 年《海关法》中的含义相同。

#### 自由贸易区的宣布及主管机构的任命

3.（1）部长可通过公告宣布新加坡的任何地区为自由贸易区，每份此类公

告均应界定该自由贸易区的范围。

(2) 部长可指定任何法定机构或政府部门或公司作为管理、维护和经营根据第(1)款宣布的自由贸易区的主管机构。

#### **任命自由贸易区咨询委员会**

4.部长可通过公报任命自由贸易区咨询委员会，就与自由贸易区有关的所有事务向其提供建议。

## **第二部分**

### **自由贸易区内允许从事的活动**

#### **在保税区内处理或处置货物**

5.(1) 任何种类的货物，除成文法明确和绝对禁止，均可带入自由贸易区。

(2) 自由贸易区内的货物可以：

(a) 运出自由贸易区、销毁，或以原包装或以其他方式运入关税领土内或其他自由贸易区；和

(b) 储存、出售、展示、分解、重新包装、组装、分发、分类、分级、清洁、混合或以其他方式处理，或根据本法相关规定进行加工，除非主管机构另有指示，

除非运入关税领土的应税货物是从自由贸易贸易区运入关税领土，这些货物应当遵守 1960 年海关法和根据该法制定的条例，无论这些货物是处于原始状态，还是经过加工，或是作为在自由贸易区内加工的任何货物的一部分或其中的成分。

(3) 除第(4)款规定的货物外，从关税领土运入自由贸易区的货物应被视为根据 1960 年海关法为退税目的的出口。

(4) 第(2)款(b)项不适用于部长在公报中声明的货物，除非该货物是为了运入关税领土前的转运或检验和重新包装的目的存放于自由贸易区，但这种检验和重新包装不得在没有得到海关高级官员事先许可的情况下进行，且应遵守该官员认为合适的条件。

#### **自由贸易区内的加工或制造**

6.(1) 任何人都应当给予署长书面的通知告知其意图并得到署长书面的同意，如果他打算在打算组装、混合或以其他方式加工货物或为了进入关税领土根

据第 10 条第（1）款进行这种加工，当加工的货物或加工中使用的材料是应该纳税的。

（2）署长可酌情决定是否给予第（1）款所指的许可；若授予许可，该加工制造应在海关的监管下进行。

（3）根据第（4）款的规定，本条所允许的任何加工和制造均应遵守根据本法制定的条例以及署长认为应当满足的条件。

（4）署长可酌情确定可回收和不可回收的废物的限额，但如果可回收废物被运往关税领土，则应按其状态、数量和入境时的重量纳税。

### **关税的计算**

7.（1）对于需要缴纳关税的货物，关税的税率和估价的方法（如有）应为：

（a）就合法运入或在自由贸易区制造的货物而言——

（i）如果不存在影响关税分类变化的加工制造，则为货物运入关税领土之日有效的税率和估价方法；

（ii）如果货物被用于制造不需要在进入关税领土时应纳税的产品，则为货物被运入进行加工之日有效的税率和估价方法；和

（iii）如果货物是由不需要征收关税的材料制成的，则为制成品经海关相关官员批准进入关税领土之日有效的税率和估价方法；和

（b）对于走私的货物，则为货物走私之日（若知晓）或扣押之日有效的税率和估价方法，以较高者为准。

（2）用于确定任何外币的等值新加坡货币的汇率应为货物为制造或进入关税领土而运出之前最新公布的新加坡现行卖出汇率。

（3）对任何应征收关税的货物适用的估价方法应根据 1960 年海关法确定。

### **零售**

8.在自由贸易区内不得进行任何零售贸易，除非经主管机构书面授权并符合主管机构可能提出的条件。

### **使用或消费应税货物所需的书面许可**

9.（1）除第 5、6、8 和 10 条另有规定外，未经不低于海关助理署长级别的高级海关官员的书面许可，任何应税货物不得在自由贸易区使用或消费。

（2）除第（3）款另有规定外，任何违反第（1）款的人将被处罚：

(a) 若是首次违反，将处以罚金，罚金数额不少于关税或税款的 10 倍或 5,000 元（以较低者为准），且不超过关税或税款的 20 倍或 5,000 元（以较高者为准）；

(b) 若是第二次或更多次违反，将处以 (a) 项规定的罚金，并处以不超过 2 年的监禁。

(3) 当第 (2) 款 (a) 项中所指的关税或税款无法确定时，则罚金的数额不超过 5000 元。

### **加工**

10. (1) 未经部长批准，不得在自由贸易区内进行加工制造，且该批准应在公报上公布。

(2) 部长可以制定管理自由贸易区内加工活动的法规。

## **第三部分**

### **主管机构的责任和职能**

#### **主管机构提供设施**

11. (1) 部长应要求主管机构在自由贸易区提供和维护他认为确保自由贸易区正常和有效运作的必要的设施。

(2) 部长应向主管机构发出必要的指示，以确保遵守本法的规定并保护税收，主管机构应遵守这些指示。

(3) 主管机构应允许在自由贸易区内设立海关办事处，并为因职责需要在自由贸易区内或周边工作的海关官员提供充分的设施。

(4) 为保护税收，主管机构应提供足够的围网将自由贸易区与关税领土隔开，并为人员、交通工具、船舶和货物进出自由贸易区提供适当的条件。

#### **主管机构可准许兴建私有建筑物等**

12. (1) 除第 (2) 和 (3) 款另有规定外，主管机构可允许任何人在自由贸易区内根据需要建造建筑物和其他构筑物。

(2) 这种许可不应构成对主管机构或政府相抵触的既得权利。

(3) 这种许可不得与自由贸易区的正当使用相冲突的条件被授予。

(4) 在与署长就税收的保护进行磋商后，主管机构可按照自己决定的条件

和期限，向任何人出租、或允许任何人取得、持有或享有自由贸易区内的各种动产和不动产。

#### **某些货物的排除或经营活动的停止**

13. (1) 主管机构可随时酌情下令将任何货物排除或移出自由贸易区，或停止任何其认为危险或有损于公共利益、健康或安全的经营活动。

(2) 对此类命令有异议的任何人，可在命令送达后 14 天内向部长提出上诉，部长的决定为最终决定，且不得在法院起诉。

(3) 主管机构关于排除或移除任何其认为危险的或损害公共利益、健康或安全的货物的命令，即使向部长提出上诉，也应当立即执行，但停止经营活动的命令如果已向部长提出上诉，除非上诉的结果有利于主管机构，否则该命令不得生效。

#### **年度报告和账目**

14. (1) 主管机构应每年或在部长要求的其他时间向其提交报告，其中包含对所有业务、收据和支出的完整和正确的陈述以及部长可能要求的其他信息。

(2) 部长应规定自由贸易区保存账目的形式和方式。

(3) 主管机构的账目连同其年度报告，应按照部长给出的指示，提交给议会。

### **第 4 部分**

#### **其他规定**

##### **未经许可任何人不得进入或居住在区域内**

15. 未经主管机构许可，任何人不得进入或居住在自由贸易区内。

##### **公务员**

16. 主管机构的成员应被视为 1871 年刑法典所指的公务员。

##### **官员的行为不构成对本法的违反**

17. 海关官员或主管机构的成员或雇员在履行职责过程中做出的行为不被认为是对本法的违反。

##### **对主管机构或署长的决定提出上诉**

18. 对于本法或其任何条例规定的由主管机构或署长作出的决定，除非明确

规定该决定的做出取决于主管机构或署长自由裁量，否则因该决定而受损害的人都可以向部长提出上诉。

## **第 5 部分**

### **关于审判和诉讼的规定**

有权起诉的人

19.就以下违法行为提起的控诉：

（a）如果是根据第 9 条提起的，经检察官授权，可由海关高级官员或经署长特别书面授权的海关官员执行；和

（b）如果是根据本法其他规定或其条例提起的，经检察官授权，可由部长特别或一般书面授权的主管机构的官员执行。

### **举证责任**

20.在因不遵守本法或其条例的规定而被扣押的货物、或因任何其他原因导致货物被没收、或根据本法处以的罚款的追讨而提起的诉讼中，若对于货物是否被合法的带入自由贸易区或合法着陆，或在自由贸易区内合法的加工或制造，或货物是否被合法的使用或消费而产生争议，在这些情况下均由被告方承担举证责任。

## **第 6 部分**

### **罪行和处罚**

#### **对未另行规定的违法行为的处罚**

21.由于过失或疏忽未能遵守本法及其条例的规定，以及做出或试图做出与本法或其条例相违背的行为，都是违法行为，对于这种行为如果没有明确的规定处罚，则违法者将被处以不超过 5000 元的罚金。

### **企图和教唆**

22.任何企图从事违反本法及其条例规定的人，或教唆从事这样行为的人应按相关的规定进行处罚。

### **团体及雇员及代理人的违法行为**

23.（1）如果公司、企业、社团或其他团体违反本法或其条例的规定，则在

违法时担任公司、企业、社团或其他团体的董事、经理、秘书或其他类似职务的人或合伙人的人，或声称以该身份行事的人，应对该行为承担责任，除非他证明该行为未经他的同意，且结合他的职能和所有的环境，他已尽到所有谨慎的职责以阻止该行为的发生。

（2）如果任何人根据本法因任何作为、不作为、疏忽或过失而受到处罚、罚金或没收，那么他也应对职员、雇员或代理人，或代理人的职员和官员的此类作为、不作为、疏忽或过失承担相同的责任，只要该作为、不作为、疏忽或失责是由该职员或雇员在其受雇期间做出的，或是由代理人以他的名义做出的，或根据本条的规定委托人需要为代理人的此类作为、不作为、疏忽或过失承担责任时由代理人的职员或雇员在受雇期间做出的。

## **第 7 部分**

### **条例**

#### **部长制定条例**

24.（1）为执行本法，部长可在认为必要时制定条例。

（2）根据本法制定的所有条例和命令均应在公报上公布并在公布后尽快提交议会。

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