

THE STATUTES OF THE REPUBLIC OF SINGAPORE

REGULATION OF IMPORTS AND EXPORTS ACT 1995

2020 REVISED EDITION

This revised edition incorporates all amendments up to and including 1 December 2021 and comes into operation on 31 December 2021.

Prepared and Published by

THE LAW REVISION COMMISSION
UNDER THE AUTHORITY OF
THE REVISED EDITION OF THE LAWS ACT 1983

Informal Consolidation – version in force from 30/9/2026

Regulation of Imports and Exports Act 1995

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An Act to provide for the regulation, registration and control of imports and exports and to make provisions for matters connected therewith.

[1 December 1995]

PART 1

PRELIMINARY

Short title

1. This Act is the Regulation of Imports and Exports Act 1995.

Interpretation

2.—(1) In this Act, unless the context otherwise requires —

"aircraft" means aircraft of any description which may be used for the conveyance of persons or goods by air;

"authentication code" means any identification or identifying code, password or any other authentication method or procedure which has been assigned to a registered user of the computer service mentioned in section 8 for the purpose of identifying and authenticating the access to and use of the computer service by the registered user;

"authorised certificate issuer" means a person who is authorised under section 10A(2) to issue trade information certificates;

[Act 26 of 2025 wef 29/09/2026]

"authorised officer" means —

(*a*) any officer of customs;

(*b*) any senior authorised officer;

(*c*) any officer of the Board appointed in writing by the Director-General; or

(*d*) any officer or class or description of officers appointed under section 2A(3);

[Act 5 of 2025 wef 09/03/2025]

"Board" means the Enterprise Singapore Board established by section 3 of the Enterprise Singapore Board Act 2018;

"certificate of origin" means a preferential certificate of origin or a non-preferential certificate of origin;

[Act 26 of 2025 wef 29/09/2026]

"conveyance" includes any vessel, train, vehicle or aircraft in which persons or goods can be carried;

"database report" means any automatic log, journal or other report which is automatically generated by the computer service mentioned in section 8 for the purposes of recording the details of a transaction relating to an electronic notice including the authentication code, date and time of receipt,

storage location and any alteration or deletion relating to the notice;

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

"electronic notice" has the meaning given by section 8(1);

"examination station" means any place which has been prescribed under section 143(1)(*d*) of the Customs Act 1960 as a customs office or customs station for the examination of goods or any place or premises as may be determined by a senior authorised officer for the examination of goods;

"export" means to take or cause to be taken out of Singapore by land, water or air and includes the placing of any goods in a conveyance for the purpose of the goods being taken out of Singapore but does not include the taking out from Singapore of any goods on the same conveyance on which they were brought into Singapore unless such goods after being brought into Singapore have been landed or transhipped within Singapore;

"false trade information certificate" means a trade information certificate —

(*a*) that is purportedly issued by the Director-General when it is not so issued;

(*b*) that is issued in contravention of section 10A(4);

(*c*) that contains any false or misleading information; or

(*d*) in respect of which any entry has been —

(i) erased or altered improperly or with intent to deceive;

(ii) falsified; or

(iii) otherwise tampered with;

[Act 26 of 2025 wef 29/09/2026]

"goods" means any movable or personal property whatsoever but does not include choses in action and money (except for a

collector's piece, an investment article or item of numismatic interest and currency notes imported or exported in substantial quantities);

"import" means to bring or cause to be brought into Singapore by land, water or air from any place which is outside Singapore but does not include the bringing into Singapore of goods which are to be taken out of Singapore on the same conveyance on which they were brought into Singapore without any landing or transhipment within Singapore;

"master" includes every person, having or taking command or charge of a vessel, except a pilot of a vessel holding a licence under the Maritime and Port Authority of Singapore Act 1996 when acting in the course of his or her duties;

"mobile communication device" means —

(*a*) a mobile phone; or

(*b*) any wireless handheld device (such as a tablet computer) or wearable device (such as a smart watch) designed or capable of being used for a communication function;

[Act 26 of 2025 wef 29/09/2026]

"non-preferential certificate of origin" means a trade information certificate that —

(*a*) certifies goods mentioned in that document as meeting the criteria specified by the Director-General so as to be considered as originating in a particular country or territory; and

(*b*) does not confer any tariff benefit for those goods;

[Act 26 of 2025 wef 29/09/2026]

"officer of customs" has the meaning given by the Customs Act 1960;

"pilot of an aircraft" means every person having or taking command or charge of an aircraft;

"police officer" means any member of the Singapore Police Force;

"preferential certificate of origin" means a trade information certificate that —

(*a*) certifies goods mentioned in that document as meeting the criteria of a preferential tariff arrangement or agreement between Singapore and one or more other countries or territories so as to be considered as originating in a particular country or territory; and

(*b*) confers a tariff benefit for those goods;

[Act 26 of 2025 wef 29/09/2026]

"registered user" means a person who has been registered with and authorised by the Director-General to gain access to and use the computer service mentioned in section 8;

"relevant decision of the United Nations Security Council" means any decision of the United Nations Security Council in resolutions made under Chapter VII of the Charter of the United Nations signed at San Francisco on 26 June 1945;

"senior authorised officer" means —

(*a*) any senior officer of customs;

(*b*) any officer of the Board appointed in writing by the Director-General;

(*c*) any police officer; or

(*d*) any officer or class or description of officers appointed under section 2A(4);

[Act 5 of 2025 wef 09/03/2025]

"senior officer of customs" has the meaning given by the Customs Act 1960;

"shipped as ships' stores" means loaded for use as stores on a voyage or flight to or from a destination outside Singapore or as merchandise for sale by retail to persons carried on such voyage or flight in a ship or an aircraft;

"trade information certificate" means any certificate (by whatever name called) certifying any one or more of the following matters in respect of any goods:

(*a*) their import into, export from, transhipment in or transit through Singapore;

(*b*) their manufacture, processing or production in Singapore;

(*c*) the place of origin of the goods;

(*d*) whether the goods are freely available for purchase in Singapore;

(*e*) whether the goods have been subject to any change or modification of any kind while they are in transit in Singapore;

(*f*) such other matter as may be prescribed,

but excludes any document certifying any of the matters mentioned in paragraphs (*a*) to (*f*) in respect of any goods that is prescribed as not being a trade information certificate;

[Act 26 of 2025 wef 29/09/2026]

"tranship" means to remove goods from one conveyance to another for the purpose of taking them out of Singapore;

"transit" means to bring goods into Singapore from a place outside Singapore for the purpose of taking them out of Singapore on the same conveyance on which they were brought into Singapore;

"vehicle" includes any vehicle in which persons or goods can be carried by land however drawn or propelled or set or kept in motion;

"vessel" includes any ship or boat or other description of vessel used in navigation.

[6/2003; 17/2002; 10/2018; 16/2018]

(2) In this Act, any reference to a document or record includes, in addition to a document or record on paper, a reference to any, or part of any —

(*a*) document or record kept on any magnetic, optical, chemical or other medium;

(*b*) photograph;

(*c*) map, plan, graph, picture or drawing; or

(*d*) film (including a microfilm and a microfiche), negative, disc, tape, soundtrack or any other device in which one or more visual images, sounds or other data are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom.

(3) In this Act, any reference to a document or record in writing or the making of a document or record in writing, unless the context otherwise requires, includes any electronic notice, or the making, serving or submitting of such a notice under the provisions of this Act or any regulations made under this Act.

PART 2

REGULATION AND CONTROL OF IMPORTATION AND EXPORTATION, ETC.

Administration of Act and delegation of powers

2A.—(1) The Director-General is responsible for the administration of this Act and any regulations made under this Act, subject to the general or special directions of the Minister.

[6/2003]

(2) The Director-General may delegate the exercise of all or any of the powers conferred or duties imposed upon him or her by this Act or any regulations made under this Act to any senior authorised officer or any authorised officer.

[6/2003]

(3) The Minister may appoint any officer or class or description of officers to exercise the powers and perform the duties conferred and imposed on an authorised officer by this Act.

[Act 5 of 2025 wef 09/03/2025]

(4) The Minister may appoint any officer or class or description of officers to exercise the powers and perform the duties conferred and imposed on a senior authorised officer by this Act.

[Act 5 of 2025 wef 09/03/2025]

(5) An appointment under subsection (3) or (4) must be published in the *Gazette*.

[Act 5 of 2025 wef 09/03/2025]

Regulations for registration, regulation and control of importation and exportation, etc.

3.—(1) The Minister may make regulations for the registration, regulation and control of all or any class of goods imported into, exported from, transhipped in or in transit through Singapore.

[6/2003]

(2) Without limiting subsection (1), the Minister may make regulations —

(*a*) for prohibiting, absolutely or conditionally, or for regulating, in all cases or in any specified case or class of cases and subject to such exceptions as may be made by the regulations, the import or export or the carriage coastwise or the shipment as ships' stores or the transhipment or transit of all goods or of goods of any specified class or description;

(*b*) for imposing on such importers, exporters, agents, forwarding agents, common carriers, consignors or consignees of goods or on owners, agents, masters or persons in charge of a conveyance as may be prescribed in the regulations, the duty to furnish —

(i) to the Director-General; or

(ii) to the owner, agent, master or person in charge of a conveyance, or to a railway station-master or to such other person as may be prescribed,

such particulars, information or documents relating to goods imported into, exported from, transhipped in or in transit through Singapore as may be prescribed;

(*c*) for permitting the Director-General to authorise, in any manner that may be prescribed, the importation, exportation, transhipment or transit of goods in regard to which the required particulars, information or documents have been furnished;

(*d*) for prohibiting the importation, exportation, transhipment or transit of goods, or the delivery of goods or of documents relating to those goods, except in compliance with the regulations or with the approval of the Director-General;

(*e*) for prohibiting the exportation of all goods or goods of any specified class or description except in compliance with any conditions that may be prescribed for the purpose of complying with any preferential tariff arrangement or agreement between Singapore and a country or territory outside Singapore, including any condition that the goods exported are to be from a prescribed source or that the manufacture of the goods is to be carried out or procured by any person registered under regulations made under this Act;

(*f*) for requiring the owner or agent of any conveyance to furnish particulars of coal, oil or other fuel or stores placed on board that conveyance in Singapore;

(*g*) for determining the form and manner in which the required particulars, information and documents must be furnished;

(*h*) for prescribing the time within which the required particulars, information and documents must be furnished;

(*i*) for requiring the master of any vessel to attend at an examination station or the office of the Port Master, and to furnish any particulars, information and documents, that may be prescribed;

(*j*) for prohibiting the issue of a port clearance to the master of any vessel pending compliance with any provision of the regulations;

(*k*) for the registration of all or any class of goods that may be prescribed, imported into, exported from, transhipped in or in transit through Singapore;

(*l*) for the registration of importers, exporters, common carriers of goods or any person making a declaration under this Act or any regulations made under this Act;

(*m*) for the issue of certificates of entitlement to permits for the export or import of any classes of goods, that are prescribed, to successful applicants who submitted bids for the certificates;

(*n*) for requiring fees and deposits to be paid for the submission of applications for the issue of certificates of entitlement under any regulations made under paragraph (*m*), and providing for the forfeiture of deposits for non-compliance with any of the conditions governing the submission of such applications;

(*o*) for prescribing the levy, or the method or manner for determining the amount of the levy, payable for the import or export of different classes of goods or for a certificate of entitlement issued under any regulations made under paragraph (*m*) and for prescribing the manner or method in which the levy must be paid;

(*p*) for requiring security to be provided to secure compliance with this Act, any regulations made under this Act or any condition imposed under this Act or its regulations, and to make provision for the form, manner, amount, period and forfeiture of the security;

(*q*) for prescribing the fees and charges, or the method or manner for determining the amount of the fees or charges, payable by virtue of any regulations made under this section, and for prescribing the manner or method in which the fees or charges must be paid;

(*r*) for prescribing the fees to be charged for services and facilities provided by the Director-General;

(*s*) for the bringing of appeals to the Minister in respect of any matter mentioned in this Act or any regulations made under this Act, and the procedure for those appeals; and

(*t*) for prescribing anything which is required to be prescribed under this Act or which is necessary or expedient to be

prescribed for carrying out or giving effect to the provisions of this Act.

[6/2003; 28/2003; 3/2014]

(3) The Minister may, in making any regulations under subsection (2), provide that any person who contravenes or fails to comply with any provision thereof shall be guilty of an offence and shall be liable on conviction —

(*a*) in respect of a first offence, to a fine not exceeding $100,000 or 3 times the value of the goods in respect of which the offence was committed, whichever is the greater, or to imprisonment for a term not exceeding 2 years or to both; and

(*b*) in respect of a second or subsequent offence, to a fine not exceeding $200,000 or 4 times the value of the goods in respect of which the offence was committed, whichever is the greater, or to imprisonment for a term not exceeding 3 years or to both.

[6/2003]

(4) All such regulations must be presented to Parliament as soon as possible after publication in the *Gazette*.

Interpretation of section 3

4.—(1) Any regulations made under section 3 are, unless the contrary is expressly stated, deemed to be additional to, and not in substitution for, the provisions of any other written law for the time being in force.

(2) To avoid doubt, it is declared that the taking into or out of Singapore of any ship, aircraft or vehicle may be prohibited or regulated by any regulations made under section 3 as an importation or exportation of goods, even though the ship, aircraft or vehicle is conveying goods or passengers, and whether or not it is moving under its own power.

Exemption

5. The Minister may either generally or in any particular case, and either permanently or for any period or periods that he or she may

think fit, exempt, subject to any conditions that he or she thinks fit, any person or class of persons, or any conveyance or class of conveyance, or any goods or class of goods from all or any of the provisions of this Act or any regulations made under this Act.

Provisions as to issue and cancellation of licences, etc.

6.—(1) Where provision is made by any regulations made under section 3 for the issue of any certificate, licence or permit by the Director-General, the Director-General may, if he or she thinks fit and subject to any express provision to the contrary contained in the regulations, make provisions —

(*a*) as to the issue and terms of the certificate, licence or permit and as to the cancellation or suspension thereof at any time;

(*b*) as to the conditions to be attached to the issue of the certificate, licence or permit and the cancellation or variation from time to time of those conditions; and

(*c*) for the refund of all or part of any levy or fee paid for the issue of the certificate, licence or permit in such circumstances as may be permitted in the regulations.

[6/2003]

(2) Without prejudice to subsection (1)(*a*), any authorised officer may at any time cancel the certificate, licence or permit if —

(*a*) any condition of the certificate, licence or permit is contravened; or

(*b*) the officer is satisfied that the certificate, licence or permit was issued as a result of any declaration, statement, representation or information which is false in a material particular.

[6/2003]

Procedure for cancellation, etc., of certificate, licence or permit

7.—(1) Cancellation, suspension or variation of the condition of any certificate, licence or permit, issued by virtue of any regulations made under section 3, may be effected by endorsement thereof on the certificate, licence or permit, or by service of a written notice of the

cancellation, suspension or variation on the holder of the certificate, licence or permit.

(2) If any such certificate, licence or permit is cancelled or suspended, the holder thereof must, unless it has otherwise been lawfully disposed of, surrender it forthwith to the authorised officer who cancelled or suspended it.

[6/2003]

(3) Subsection (2) does not apply to a certificate, licence or permit issued by an electronic notice transmitted in accordance with section 8.

(4) Any person who fails to comply with subsection (2) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $3,000.

Computer service

8.—(1) The Director-General may establish or operate a computer service and make provision for any bid, certificate, declaration, direction, list, manifest, notice, permit, receipt, return or other document required or authorised by this Act or any regulations made under this Act to be made, served or submitted by electronic transmission (called in this Act an electronic notice).

[6/2003]

(2) A registered user may, in accordance with the regulations made under subsection (11), make and serve an electronic notice to the computer account of the Director-General.

[6/2003]

(3) The Director-General or any person authorised by him or her may, in accordance with the regulations made under subsection (11), make and serve an electronic notice to the computer account of a registered user.

[6/2003]

(4) Where an electronic notice is transmitted to the computer account of the Director-General using the authentication code assigned to a registered user —

(*a*) with or without the authority of the registered user; and

(*b*) before the notification to the Director-General by the registered user in the prescribed manner, of cancellation of the authentication code,

that notice is, for the purposes of this Act or any regulations made under this Act, presumed to be made by the registered user unless the registered user adduces evidence to the contrary; and where the registered user alleges that the registered user has transmitted no such notice, the burden is also on the registered user to adduce evidence of that fact.

[6/2003]

(5) For the purposes of this Act, an electronic notice or a copy thereof is not inadmissible in evidence merely on the basis that it was transmitted without the making or delivery of any equivalent document or counterpart in paper form.

(6) Despite any other written law, in any proceedings under this Act or any regulations made under this Act, an electronic notice or a copy thereof (including a print-out of that notice or copy) or any database report (including a print-out of that report) relating to that notice —

(*a*) certified by an authorised officer to contain all or any information transmitted in accordance with this section; and

(*b*) duly authenticated in the manner specified in subsection (7) or is otherwise duly authenticated by showing that there is no material discrepancy between the electronic notice or copy thereof certified by an authorised officer and the copy of the same electronic notice kept by an independent record keeper appointed under any regulations made under subsection (11),

is admissible as evidence of the facts stated or contained therein.

[6/2003]

(7) For the purposes of this section, a certificate —

(*a*) giving the authentication code and other particulars of any user and device (if known) involved in the production and transmission of, and identifying the nature of, the electronic notice or a copy thereof; and

(*b*) purporting to be signed by an authorised officer or by a person occupying a responsible position in relation to the operation of the computer service at the relevant time,

is sufficient evidence that the electronic notice or the copy thereof has been duly authenticated, unless the court, in its discretion, calls for further evidence on this issue.

[6/2003]

(8) Where an electronic notice or a copy thereof is admissible under subsection (6), it is presumed, until the contrary is proved, that the contents of the electronic notice or the copy thereof have been accurately transmitted.

(9) The Director-General may, for the purpose of facilitating any electronic transmission under this section, approve the use in any such electronic transmission of symbols, codes, abbreviations or other notations to represent any particulars or information required under this Act or any regulations made under this Act.

[6/2003]

(10) Despite section 31, any authorised officer or any person being employed or engaged in the administration of this Act or any regulations made under this Act is not to be treated as having contravened section 31 merely because he or she communicates to the independent record keeper or the independent record keeper's employee or permits the independent record keeper or the independent record keeper's employee to have access to any electronic notice or any information contained therein; and section 31 applies to the independent record keeper and the independent record keeper's employee as if they were persons employed in the administration of this Act.

(11) The Minister may make regulations —

(*a*) prescribing the conditions for subscription to the computer service, including the manner in which the authentication codes are to be assigned;

(*b*) prescribing the bids, certificates, declarations, directions, lists, manifests, notices, permits, receipts, returns, statements or any other document which may be

transmitted through the computer service including the form and manner in which they are to be transmitted;

(*c*) for the correction of errors in or amendments to electronic notices;

(*d*) prescribing the procedure for use of the computer service including the procedure in circumstances where there is a breakdown or interruption in the service;

(*e*) for the appointment of an independent record keeper to be charged with the duty to maintain for a prescribed period a record of all the electronic notices and transactions made through it between the Director-General and the registered users, such a duty to include keeping the database reports;

(*f*) for the independent record keeper to produce a copy of the relevant record pertaining to any electronic notice or a copy thereof to either the Director-General or the registered user, whose electronic notice is in issue, when requested by either party to do so;

(*g*) for the standards of security, confidentiality, data integrity and conduct of the computer service and for the review of the operations and activities of the data service provider by such authority or expert as may be prescribed; and

(*h*) generally for the better provision of the computer service.

[6/2003]

Service of notices

9.—(1) Every notice, requisition or document required by this Act or any regulations made under this Act to be served on any person may be served —

(*a*) by delivering the notice, requisition or document to the person;

(*b*) by sending the notice, requisition or document by registered post addressed to the person at the person's usual or last known place of residence or place of business;

(*c*) where the person is a body of persons or a company —

(i) by delivering the notice, requisition or document to the secretary or other like officer of the body of persons or company at its registered office or principal place of business; or

(ii) by sending the notice, requisition or document addressed to the body of persons or company at its registered office or principal place of business; or

(*d*) by an electronic notice transmitted in accordance with section 8.

(2) Any notice, requisition or document sent by registered post to any person in accordance with subsection (1) is deemed to be duly served on the person to whom the letter is addressed at the time when the letter would in the ordinary course of post be delivered and in proving service of such notice, requisition or document it is sufficient to prove that the envelope containing the notice, requisition or document was properly addressed, stamped and posted by registered post.

Classification of goods

10. Any officer of customs may certify in writing under his or her hand that any goods examined by him or her are goods of a particular category or description and thereupon the goods are, for the purposes of this Act and any regulations made under this Act presumed, unless the contrary is proved, to be goods of that category or description.

[6/2003]

PART 3

TRADE INFORMATION CERTIFICATES

[Act 26 of 2025 wef 29/09/2026]

Issue of trade information certificates

10A.—(1) The Director-General may issue any trade information certificate in respect of any goods that the Director-General thinks appropriate.

(2) Without affecting subsection (1), the Director-General may authorise, for any period of time specified by the Director-General, any person to issue —

(*a*) on application to the person, any trade information certificate of any class, description or type in respect of goods of any class, description or type; or

(*b*) any trade information certificate of any class, description or type in respect of goods of any class, description or type manufactured in, or to be exported or re-exported from, Singapore by the person for the purposes of claiming a preferential rate of duty under such arrangement or agreement as may be prescribed, with any country or territory outside Singapore that provides for a self-certification or self-declaration scheme in relation to those goods.

(3) To avoid doubt, an authorisation made under subsection (2) in respect of any trade information certificate does not prevent the Director-General from issuing the trade information certificate under subsection (1).

(4) A person must not issue any trade information certificate of any class, description or type in respect of any class, description or type of goods (whether expressly or by implication) as an authorised certificate issuer for that class, description or type of trade information certificate in respect of that class, description or type of goods unless the person is in fact such authorised certificate issuer.

(5) To avoid doubt, subsection (4) does not apply in respect of any person issuing any trade information certificate for any goods if the person does not do so (whether expressly or by implication) as an authorised certificate issuer, whether or not for that trade information certificate or in respect of those goods.

(6) A person who contravenes subsection (4) shall be guilty of an offence and shall be liable on conviction —

(*a*) in respect of a first offence — to a fine not exceeding $100,000 or 3 times the value of the goods in respect of which the trade information certificate mentioned in that

subsection was issued, whichever is greater, or to imprisonment for a term not exceeding 2 years or to both; and

(*b*) in respect of a second or subsequent offence — to a fine not exceeding $200,000 or 4 times the value of the goods in respect of which the trade information certificate mentioned in that subsection was issued, whichever is greater, or to imprisonment for a term not exceeding 3 years or to both.

[Act 26 of 2025 wef 29/09/2026]

Authorisation to issue trade information certificates

10B.—(1) An application for, or to renew, an authorisation as an authorised certificate issuer must —

(*a*) be made to the Director-General in the form and manner that the Director-General specifies; and

(*b*) state —

(i) the class, description or type of goods for which the applicant proposes to issue trade information certificates as an authorised certificate issuer; and

(ii) the class, description or type of trade information certificate which the applicant proposes to issue, and the matters which the applicant proposes to certify in respect of those goods, as an authorised certificate issuer.

(2) The Director-General may, after considering an application —

(*a*) grant the application; or

(*b*) refuse the application.

(3) The Director-General must not grant any application under subsection (2)(*a*) unless the Director-General is satisfied that the applicant is a fit and proper person to be an authorised certificate issuer of the class, description or type of trade information certificate, and in respect of the class, description or type of goods, to which the application relates.

(4) In determining whether an applicant is a fit and proper person for the purpose mentioned in subsection (3), the Director-General must take into account all relevant facts or matters, including but not limited to —

(*a*) whether the applicant has contravened, or is reasonably suspected of having contravened, any provision of this Act or any regulations made under this Act; and

(*b*) in the case of an application to renew an authorisation, whether the applicant has breached any condition imposed on the applicant under section 10C.

(5) The Director-General may, from time to time, prepare and publish a list of all authorised certificate issuers in the form and manner that the Director-General thinks fit.

[Act 26 of 2025 wef 29/09/2026]

Conditions of authorisation

10C.—(1) The Director-General may impose any condition that the Director-General thinks fit on the authorisation of a person as an authorised certificate issuer, including the matters that the person may certify, and the circumstances under which the person may certify, under the authorisation.

(2) The Director-General may impose different conditions in respect of —

(*a*) different classes of authorised certificate issuers according to the class, description or type of trade information certificates that they may issue;

(*b*) different classes, descriptions or types of goods in respect of which authorised certificate issuers may issue trade information certificates; or

(*c*) authorised certificate issuers under different circumstances.

(3) Without limiting subsection (1), the Director-General may impose a condition requiring the authorised certificate issuer concerned to comply with —

(*a*) any written law; or

(*b*) any lawful requirement imposed by the Government or any public authority established under any public Act for a public purpose,

that is applicable to the issue, form or content of trade information certificates to which the authorised certificate issuer's authorisation relates.

(4) The Director-General may at any time (without compensation) modify, remove or add conditions of the authorisation of an authorised certificate issuer, but before modifying or adding any condition to an authorisation, the Director-General must serve a written notice on the authorised certificate issuer of the Director-General's intention.

(5) The written notice must —

(*a*) state the modification or addition that the Director-General proposes to make; and

(*b*) specify the time (being at least 14 days after the service of the written notice on the authorised certificate issuer) within which written representations may be made to the Director-General with respect to the proposed modification or addition.

(6) On receiving any written representation mentioned in subsection (5)(*b*), the Director-General must consider the representation and may —

(*a*) reject the representation;

(*b*) amend the proposed modification or addition in the manner that the Director-General thinks fit having regard to the representation; or

(*c*) withdraw the proposed modification or addition.

(7) The Director-General must serve a written notice on the authorised certificate issuer of the Director-General's decision under subsection (6) and, in the case of subsection (6)(*a*) or (*b*), must specify in the notice the date from which the decision takes effect.

(8) To avoid doubt, the conditions imposed under this section must not be inconsistent with this Part or any regulations made under section 10I.

[Act 26 of 2025 wef 29/09/2026]

Cancellation or suspension of authorisation

10D.—(1) The Director-General may (without compensation) cancel, or suspend for a period not exceeding 6 months, the authorisation of an authorised certificate issuer (*X*) if the Director-General is satisfied that —

(*a*) *X* obtained the authorisation or renewal of authorisation by fraud or misrepresentation;

(*b*) *X* is contravening or not complying with, or has contravened or failed to comply with —

(i) a condition of the authorisation; or

(ii) any provision of this Act or any regulations made under this Act; or

(*c*) *X* is no longer a fit and proper person to be such authorised certificate issuer.

(2) Before the Director-General takes any regulatory action against *X*, the Director-General must serve a written notice on *X* of the Director-General's intention.

(3) The written notice must —

(*a*) state the regulatory action that the Director-General proposes to take and the reason for the regulatory action; and

(*b*) specify the time (being at least 14 days after the service of the written notice on the authorised certificate issuer) within which written representations may be made to the Director-General with respect to the proposed regulatory action.

(4) On receiving any written representation mentioned in subsection (3)(*b*), the Director-General must consider the representation and may —

(*a*) proceed with the proposed regulatory action;

(*b*) where the proposed regulatory action was a suspension of the authorisation, proceed instead with a suspension of a duration that is different from what was proposed, or with a cancellation;

(*c*) where the proposed regulatory action was a cancellation of the authorisation, proceed instead with a suspension of the authorisation; or

(*d*) not proceed with the proposed regulatory action.

(5) The Director-General must serve a written notice on *X* of the Director-General's decision under subsection (4) and, in the case of subsection (4)(*a*), (*b*) or (*c*), must specify in the notice the date from which the decision takes effect.

(6) The cancellation or suspension of the authorisation of an authorised certificate issuer does not prejudice the enforcement by any person of any right or claim against the former authorised certificate issuer or authorised certificate issuer, or by the former authorised certificate issuer or authorised certificate issuer of any right or claim against any person.

(7) In this section, "regulatory action" means the cancellation or suspension of the authorisation of an authorised certificate issuer under subsection (1).

[Act 26 of 2025 wef 29/09/2026]

Issue of trade information certificate containing false or misleading information

10E. An authorised certificate issuer who issues a trade information certificate containing any information which the authorised certificate issuer knows or ought reasonably to know is false or misleading shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $10,000 or to imprisonment for a term not exceeding 2 years or to both.

[Act 26 of 2025 wef 29/09/2026]

Tampering with trade information certificates

10F.—(1) A person must not —

(*a*) improperly or with intent to deceive, erase or alter;

(*b*) falsify; or

(*c*) otherwise tamper with,

any entry in a trade information certificate.

(2) Any person who contravenes subsection (1) shall be guilty of an offence and shall be liable on conviction —

(*a*) in respect of a first offence — to a fine not exceeding $100,000 or 3 times the value of the goods in respect of which the trade information certificate mentioned in that subsection was issued, whichever is greater, or to imprisonment for a term not exceeding 2 years or to both; and

(*b*) in respect of a second or subsequent offence — to a fine not exceeding $200,000 or 4 times the value of the goods in respect of which the trade information certificate mentioned in that subsection was issued, whichever is greater, or to imprisonment for a term not exceeding 3 years or to both.

[Act 26 of 2025 wef 29/09/2026]

False representations relating to trade information certificates

10G.—(1) Any person who represents that a trade information certificate in respect of any goods is a trade information certificate that is issued by —

(*a*) the Director-General;

(*b*) an authorised certificate issuer; or

(*c*) an authorised certificate issuer who is authorised to issue that class, description or type of trade information certificates in respect of that class, description or type of goods,

whether expressly or by implication, knowing or having reason to believe that the representation is false, shall be guilty of an offence.

(2) Any person who represents that a trade information certificate (whether or not issued by the Director-General or an authorised certificate issuer) is issued in respect of goods (goods *Y*) other than the goods for which it was issued, knowing or having reason to believe that the representation is false, shall be guilty of an offence.

(3) Any person who is guilty of an offence under subsection (1) shall be liable on conviction —

(*a*) in respect of a first offence — to a fine not exceeding $100,000 or 3 times the value of the goods in respect of which the trade information certificate mentioned in that subsection was issued, whichever is greater, or to imprisonment for a term not exceeding 2 years or to both; and

(*b*) in respect of a second or subsequent offence — to a fine not exceeding $200,000 or 4 times the value of the goods in respect of which the trade information certificate mentioned in that subsection was issued, whichever is greater, or to imprisonment for a term not exceeding 3 years or to both.

(4) Any person who is guilty of an offence under subsection (2) shall be liable on conviction —

(*a*) in respect of a first offence — to a fine not exceeding $100,000 or 3 times the value of goods *Y*, whichever is greater, or to imprisonment for a term not exceeding 2 years or to both; and

(*b*) in respect of a second or subsequent offence — to a fine not exceeding $200,000 or 4 times the value of goods *Y*, whichever is greater, or to imprisonment for a term not exceeding 3 years or to both.

[Act 26 of 2025 wef 29/09/2026]

Issue of preferential certificate of origin by manufacturer or exporter who is not authorised certificate issuer

10H.—(1) Nothing in this Part prevents any manufacturer or exporter (*Z*) from issuing on *Z*'s own account, in respect of any of *Z*'s goods for export or re-export from Singapore, a preferential certificate of origin if —

(*a*) there is a preferential tariff arrangement or agreement between Singapore and the country or territory to which the goods are to be exported or re-exported that permits the issue of the preferential certificate of origin by *Z*;

(*b*) the preferential certificate of origin is in the form and manner acceptable to that country or territory; and

(*c*) *Z* does not issue the preferential certificate of origin (whether expressly or by implication) as an authorised certificate issuer.

(2) *Z* must maintain proper and accurate records of all preferential certificates of origin issued, including copies of the documents that were relied on by *Z* for the purpose of issuing the certificates, for the period of time that may be required under the relevant preferential tariff arrangement or agreement.

(3) The Director-General may require *Z* to provide to the Director-General any records mentioned in subsection (2) at any time (including on a periodic basis) and in any manner that the Director-General may require.

(4) *Z* must not issue any preferential certificate of origin containing any information which *Z* knows or ought reasonably to know is false or misleading.

(5) Any person who contravenes subsection (2) or (4), or fails to comply with a requirement of the Director-General made under subsection (3), shall be guilty of an offence and shall be liable on conviction —

(*a*) in respect of a first offence — to a fine not exceeding $100,000 or to imprisonment for a term not exceeding 2 years or to both; and

(*b*) in respect of a second or subsequent offence — to a fine not exceeding $200,000 or to imprisonment for a term not exceeding 3 years or to both.

[Act 26 of 2025 wef 29/09/2026]

Regulations for purposes of Part 3

10I.—(1) The Minister may make regulations for the purposes of this Part.

(2) Without limiting subsection (1), the Minister may make regulations to provide for —

(*a*) any other requirement that a person must satisfy to be authorised as an authorised certificate issuer, in addition to section 10B(3);

(*b*) the duties and responsibilities of authorised certificate issuers in relation to the issue of trade information certificates, including requiring them to —

(i) keep proper and accurate records of prescribed particulars, information and documents for a prescribed period, including a period required under any preferential tariff arrangement or agreement that is relevant to the trade information certificate concerned; and

(ii) provide (including on a periodic basis) any particulars, information or document mentioned in sub-paragraph (i) to the Director-General on the Director-General's request;

(*c*) the applications to be made to the Director-General or an authorised certificate issuer authorised under section 10A(2)(*a*) for any trade information certificate;

(*d*) the duties and responsibilities of persons to whom trade information certificates have been issued in relation to those trade information certificates, including requiring them to —

(i) keep proper and accurate records of prescribed particulars, information and documents for a

prescribed period, including a period required under any preferential tariff arrangement or agreement that is relevant to the trade information certificate concerned; and

(ii) provide (including on a periodic basis) any particulars, information or document mentioned in sub-paragraph (i) to the Director-General on the Director-General's request;

(*e*) the circumstances under which the Director-General and any authorised certificate issuer may issue any trade information certificate;

(*f*) the conditions to be attached to the issue of a trade information certificate, including conditions as may be determined by the Director-General (for trade information certificates issued by the Director-General) or authorised certificate issuer (for trade information certificates issued by an authorised certificate issuer);

(*g*) the cancellation by the Director-General or an authorised certificate issuer at any time (without compensation) of any trade information certificate, including the cancellation by the Director-General of a trade information certificate issued by an authorised certificate issuer;

(*h*) the fees and charges for the purposes of this Part, and the manner, method and time of their payment, including fees and charges for —

(i) an application for, or for the renewal of, an authorisation as an authorised certificate issuer;

(ii) an authorisation, or the renewal of an authorisation, as an authorised certificate issuer;

(iii) an application for any trade information certificate made to the Director-General or an authorised certificate issuer authorised under section 10A(2)(*a*); and

(iv) the issue of any trade information certificate by the Director-General or an authorised certificate issuer authorised under section 10A(2)(*a*),

including that the amount of any fee or charge payable to an authorised certificate issuer authorised under section 10A(2)(*a*), and the manner and method of its payment, are to be determined by the authorised certificate issuer; and

(*i*) anything which may be or is required to be prescribed.

(3) Regulations made under subsection (2)(*a*), (*b*), (*h*)(i) and (ii) and (*i*) may make different provisions for different classes of authorised certificate issuers according to —

(*a*) the classes, descriptions or types of trade information certificates that they may issue; or

(*b*) the classes, descriptions or types of goods in respect of which they may issue trade information certificates.

(4) Regulations made under subsection (2)(*c*) to (*g*), (*h*)(iii) and (iv) and (*i*) may make different provisions for —

(*a*) different classes, descriptions or types of trade information certificates; or

(*b*) the different classes, descriptions or types of goods in respect of which a trade information certificate may be issued.

(5) Regulations made under subsection (2)(*h*) may provide for —

(*a*) the refund of all or part of the fees or charges paid for the authorisation, or renewal of authorisation, of a person as an authorised certificate issuer; or

(*b*) the refund of all or part of the fees or charges paid for the issue of any trade information certificate, including that a refund may be given in such circumstances as may be determined by the authorised certificate issuer to whom they are paid.

(6) Regulations made by the Minister under subsection (1) may prescribe offences for the breach of any regulation and prescribe the punishment for those offences, which must not exceed —

(*a*) in respect of a first offence — a fine not exceeding $100,000 or (as applicable) 3 times the value of the goods to which the offence relates, whichever is greater, or with imprisonment for a term not exceeding 2 years or with both; and

(*b*) in respect of a second or subsequent offence — a fine not exceeding $200,000 or (as applicable) 4 times the value of the goods to which the offence relates, whichever is greater, or with imprisonment for a term not exceeding 3 years or with both.

(7) All regulations made under this section must be presented to Parliament as soon as possible after publication in the *Gazette*.

[Act 26 of 2025 wef 29/09/2026]

PART 4

ENFORCEMENT AND MONITORING COMPLIANCE

[Act 26 of 2025 wef 29/09/2026]

Power to require production of licence, permit or trade information certificate

11.—(1) The holder of any current licence or permit issued under any regulations made under section 3 must, unless the holder has lawfully parted with possession of it, produce the licence or permit on demand to any authorised officer.

(1A) A person to whom a trade information certificate is issued by —

(*a*) the Director-General or a person purportedly as the Director-General; or

(*b*) an authorised certificate issuer or a person purportedly as such authorised certificate issuer,

must produce the trade information certificate on demand to any authorised officer.

[Act 26 of 2025 wef 29/09/2026]

(2) Any person who fails to comply with this section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $3,000.

[Act 26 of 2025 wef 29/09/2026]

Seizure of goods and cash in certain cases

12.—(1) A senior authorised officer may seize any goods in any place in respect of which he or she has reasonable grounds for believing that —

(*a*) a false trade information certificate has been issued; or

(*b*) an offence under this Act or any regulations made under this Act has been or is being committed.

[Act 26 of 2025 wef 29/09/2026]

(2) All such goods must be delivered as soon as possible into the custody of the Director-General and must be detained in custody pending an order of the court in regard to the disposal thereof made under this Act.

[6/2003]

(2A) In addition, if a senior authorised officer has reasonable cause to suspect that any cash found on any person may afford evidence as to the commission of any offence under this Act or any regulations made under this Act or breach of a provision of this Act or any regulations made under this Act, the senior authorised officer —

(*a*) may seize the cash; and

(*b*) must deliver the seized cash, as soon as possible into the custody of the Director-General.

[Act 26 of 2025 wef 29/09/2026]

(3) Despite subsection (2), if any goods seized is, in the opinion of the Director-General, of a perishable nature or consists of an animal or other living creature, the Director-General may at any time direct the sale thereof on such terms and in such manner and at such price as the Director-General may think fit and the proceeds of the sale are

thereupon treated for the purposes of this Act as though they were the goods seized.

[6/2003]

[Act 26 of 2025 wef 29/09/2026]

Forfeiture

13.—(1) The court before which any person is tried for an offence may, whether a conviction is had or not, order the forfeiture of any goods produced before it or seized under this Act in connection with the offence for which the person is tried in respect of which it is satisfied that an offence has been committed.

(2) When goods have been seized under the provisions of this Act, the Director-General must, within one month from the date of the seizure, (unless a prosecution has before the expiry of that period been commenced and is pending against any person for an offence in respect of the goods so seized) report the fact of the seizure to a District Court and the Court may, if satisfied that an offence has been committed in respect of those goods, order them to be forfeited.

[6/2003]

(3) No order may be made under this section to the prejudice of any person claiming to be the owner of, or to have an interest in, those goods, unless that person has had an opportunity of being heard, either personally or by an advocate and solicitor, by the District Court, to show cause why such an order should not be made.

Forfeiture of goods to include packages, etc.

14. The provisions of this Act relating to the seizure and forfeiture of goods apply also to any packages in which the goods are found and to all the contents thereof and to any article used to conceal the goods.

Disposal of forfeited goods

15. All goods forfeited under this Act must be sold or disposed of in such manner as may be generally or specially directed by the Director-General.

[6/2003]

Powers in relation to vessels, aircraft and vehicles

16.—(1) A senior authorised officer or an authorised officer acting in accordance with the general or special directions of a senior authorised officer may board any conveyance in Singapore and may rummage and search all parts of the conveyance for goods which may be liable to forfeiture under this Act.

(2) For the more effective exercise of the powers conferred by this section, a senior authorised officer may —

(*a*) require the master of any vessel in Singapore to heave to;

(*b*) by direction to the master of any vessel or the pilot of any aircraft in Singapore, require the vessel or aircraft (as the case may be) not to proceed until so authorised;

(*c*) require any documents which ought to be on board any vessel or aircraft, being documents relating to any goods therein, to be brought to him or her for inspection, and, if he or she has reasonable grounds for believing that those goods are liable to forfeiture under this Act, detain any such documents;

(*d*) break open and forcibly enter any place or receptacle in any conveyance to which he or she cannot otherwise reasonably obtain access;

(*e*) by direction to the master of any vessel in Singapore, require the vessel to proceed to any specified anchorage, wharf or place to which the vessel may lawfully go;

(*f*) by direction to the master of any vessel in Singapore, require him or her to move or discharge any cargo or other goods therein;

(*g*) require the person in charge of a vehicle —

(i) to stop and not to proceed until so authorised; or

(ii) to bring the vehicle to any police station or examination station;

(*h*) direct that the removal of any goods from or placed in any vessel be prohibited until so authorised; and

(*i*) require the master of any vessel or the pilot of any aircraft to produce a complete manifest of the whole cargo of the vessel or aircraft and a complete list of stores carried by that vessel or aircraft.

(3) An authorised officer may exercise, in respect of any vehicle, or of any vessel not exceeding 75 tons net tonnage, the powers which are conferred upon a senior authorised officer by subsection (2) other than the powers conferred by paragraph (*d*) of that subsection.

(4) It is presumed in any proceedings arising out of any thing done under this section, unless the contrary is proved, that any authorised officer, not being a senior authorised officer, by whom the thing was done was acting in accordance with the general or special direction of a senior authorised officer.

(5) If any vessel or aircraft fails to comply with any lawful requisition or direction given or made under this section, a senior authorised officer may take all such steps as appear to him or her necessary to secure such compliance.

(6) Where any goods are found concealed, or in respect of which any document which ought to be produced is not produced, in any vessel or aircraft or which are not shown on any manifest or list required to be produced, being goods —

(*a*) the import, export, carriage coastwise, shipment as ships' stores, carriage as aircraft stores or transhipment of which is prohibited, either absolutely or conditionally by any regulations made under section 3; or

(*b*) the transit through Singapore of which —

(i) a requirement to inspect goods on board the vessel or aircraft is imposed pursuant to any written law giving effect to any relevant decision of the United Nations Security Council; and

(ii) is prohibited, either absolutely or conditionally by any regulations made under section 3,

the goods may be seized by an authorised officer and are liable to forfeiture in the same manner as if an offence had been committed in respect of the goods.

[16/2018]

(7) Any person who contravenes this section or who fails to comply with any lawful requisition or direction given or made thereunder shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $6,000 or to imprisonment for a term not exceeding 12 months or to both.

(8) An authorised officer may exercise the powers conferred by this section in respect of a vessel underway if —

(*a*) the authorised officer reasonably suspects that any goods on board the vessel are intended to be landed or transhipped in Singapore; or

(*b*) the goods on board the vessel are in transit through Singapore and a requirement to inspect goods on board the vessel is imposed pursuant to any written law giving effect to any relevant decision of the United Nations Security Council.

[16/2018]

Examination of packages, etc.

17.—(1) Where any package, box, chest or other article is in Singapore and —

(*a*) a reasonable suspicion exists that it is being, or is about to be, or has recently been imported, exported, carried coastwise, shipped as ships' stores, carried as aircraft stores or transhipped in contravention of the provisions of any regulations made under section 3;

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(*aa*) a reasonable suspicion exists that it contains goods in respect of which a false trade information certificate has been issued; or

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(*b*) is in transit through Singapore on board a vessel and a requirement to inspect goods on board the vessel is

imposed pursuant to any written law giving effect to any relevant decision of the United Nations Security Council,

the enforcement powers mentioned in subsection (2) may be exercised by the person conferred those powers under that subsection in relation to the package, box, chest or other article.

[16/2018]

(2) Any package, box, chest or other article mentioned in subsection (1) —

(*a*) may be examined and searched by any authorised officer and may be detained until any person in charge of the package, box, chest or other article has opened it for examination and search;

(*b*) may be forcibly opened by, or by order of, a senior authorised officer to facilitate the examination and search except that any person in charge of the package, box, chest or other article is to be afforded every reasonable facility for being present at the opening, examination and search; or

(*c*) may be marked, locked, sealed or otherwise secured by any authorised officer pending examination and search.

[16/2018]

(3) Any person (not being an authorised officer) who removes, opens, breaks or tampers with any lock, seal or other means of securing any package, box, chest or other article shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $6,000 or to imprisonment for a term not exceeding 6 months or to both.

[16/2018]

Powers in relation to examination of goods

18.—(1) If any goods are found in Singapore and —

(*a*) there is reason to believe that the goods are being, or are about to be, or have recently been imported, exported, carried coastwise, shipped as ships' stores, carried as

aircraft stores or transhipped in contravention of the provisions of any regulations made under section 3;

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(*aa*) there is reason to believe that a false trade information certificate has been issued in respect of the goods; or

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(*b*) are in transit through Singapore on board a vessel and a requirement to inspect goods on board the vessel is imposed pursuant to any written law giving effect to any relevant decision of the United Nations Security Council,

the enforcement powers mentioned in subsection (2) may be exercised by the person conferred those powers under that subsection in relation to those goods.

[16/2018]

(2) Any —

(*a*) authorised officer may examine any goods mentioned in subsection (1); and

(*b*) senior authorised officer may take samples of any goods mentioned in subsection (1) and may submit the goods or samples, or cause them to be submitted, to such tests or analysis as the senior authorised officer may think fit.

[16/2018]

Power to remove packages and goods to police station or examination station

19.—(1) For the more convenient exercise of the powers conferred by sections 17 and 18, an authorised officer may remove any package, box, chest or other article or any goods to a police station or examination station or may require it to be so removed by the owner thereof or the owner's agent or any person having the custody, charge or control thereof.

(2) Any person who fails to comply with any such requisition shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $6,000.

(3) Upon the failure by a person to comply with such a requisition, an authorised officer may remove the goods in the manner provided

by subsection (1) and all the expenses of the removal (as certified by the Director-General) are recoverable as a fine from that person or from the owner of the goods.

[6/2003]

Power to require packages to be brought to examination station for examination

20.—(1) Where a senior authorised officer has reason to suspect that —

(*a*) any particulars, information or document provided pursuant to any regulations made under section 3 or 10I is inaccurate; or

(*b*) a false trade information certificate has been issued,

any package to which the particulars, information or document or false trade information certificate refers may be opened and examined by the senior authorised officer or by any person specially authorised in writing by the Director-General.

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(2) For the purpose of examination under subsection (1), the senior authorised officer or any person specifically authorised in writing by the Director-General may require the importer or exporter to bring the package to any examination station.

[6/2003]

(3) The cost of bringing any package to or removing any package from an examination station pursuant to subsection (2) must be borne by the importer or exporter if the particulars, information or documents furnished (or any of them) are found to be substantially inaccurate.

Search of persons and baggage

21.—(1) Any person landing or being about to land or having recently landed from any vessel or aircraft, or leaving any vessel or aircraft in Singapore whether for the purpose of landing or otherwise, or entering or having recently entered Singapore by land, sea or air, or being about to leave Singapore by land, sea or air, must —

(*a*) on demand by an authorised officer, either permit his or her person and goods and baggage to be searched by the officer or, together with the goods and baggage, accompany the officer to a police station or an examination station, and there permit his or her person and goods and baggage to be searched in the presence and under the supervision of a senior authorised officer; or

(*b*) on demand by a senior authorised officer, permit his or her person and goods and baggage to be searched by the officer or in the presence and under the supervision of the officer.

(2) Whenever it is necessary to cause a woman to be searched, the search must be made by another woman and with strict regard to decency.

(3) The goods and baggage of any person who requests to be present when they are searched must not be searched except in his or her presence, unless he or she fails to be present after being given reasonable facility for being present.

(4) Any person who refuses to comply with any lawful demand made under this section may be arrested without warrant by the officer making the demand.

Search warrants

22.—(1) This section applies if it appears to any Magistrate upon information, and after any inquiry which he or she thinks necessary, that there is probable cause to believe that in any dwelling house, shop or other building or place, there is or are concealed or deposited —

(*a*) goods or property liable to forfeiture under this Act;

(*b*) goods or property as to which any offence under this Act or any regulations made under this Act has been committed;

(*c*) books, records, documents or other articles, directly or indirectly, relating to any transaction or dealing in any goods or property mentioned in paragraph (*a*) or (*b*);

(*d*) books, records, documents or other articles, directly or indirectly, relating to any false trade information certificate;

(*e*) any computers or associated devices, or mobile communication devices, containing or to which is available any data relating to any transaction or dealing in any goods or property mentioned in paragraph (*a*) or (*b*); or

(*f*) any cash that may afford evidence as to the commission of an offence under this Act or any regulations made under this Act.

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(1A) The Magistrate may issue a warrant authorising any senior authorised officer, by day or by night and with or without any assistance —

(*a*) to enter the dwelling house, shop or other building or place and there to search for and seize —

(i) any goods or property reasonably suspected to be goods or property mentioned in subsection (1)(*a*) or (*b*);

(ii) any books, records, documents or other articles reasonably suspected to be books, records, documents or other articles mentioned in subsection (1)(*c*) or (*d*);

(iii) any computers or associated devices, or mobile communication devices, reasonably suspected to be computers or associated devices, or mobile communication devices, mentioned in subsection (1)(*e*); and

(iv) any cash reasonably suspected to be cash mentioned in subsection (1)(*f*);

(*b*) to inspect the operation of, and any data contained in or available to, anything mentioned in paragraph (*a*)(iii);

(*c*) to, without payment, make copies of, or take extracts from —

(i) anything mentioned in paragraph (*a*)(ii); or

(ii) any data contained in or available to anything mentioned in paragraph (*a*)(iii); and

(*d*) to take any reasonable steps to preserve anything mentioned in paragraph (*a*)(ii), (iii) or (iv).

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(2) The senior authorised officer mentioned in subsection (1) may if it is necessary to do so —

(*a*) break open any outer or inner door of the dwelling house, shop or other building or place and enter thereinto;

(*b*) forcibly enter the place and every part thereof;

(*c*) remove by force any obstruction to any entry, search, seizure and removal that he or she is empowered to effect; and

(*d*) detain every person found in the place until the place has been searched.

(3) In this section, "data" includes any computer program or computer software installed in a computer and any computer output (within the meaning given by section 2(1) of the Computer Misuse Act 1993).

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When search may be made without warrant

23.—(1) This section applies if —

(*a*) it appears to any senior authorised officer that there is probable cause to believe that in any dwelling house, shop or other building or place, there is or are concealed or deposited —

(i) any goods or property mentioned in section 22(1)(*a*) or (*b*);

(ii) any books, records, documents or other articles mentioned in section 22(1)(*c*) or (*d*);

(iii) any computers or associated devices, or mobile communication devices, mentioned in section 22(1)(*e*); or

(iv) any cash mentioned in section 22(1)(*f*); and

(*b*) the senior authorised officer has reasonable grounds to believe that, by reason of any delay in obtaining a search warrant, anything mentioned in paragraph (*a*) is likely to be removed.

(2) The senior authorised officer may exercise in, upon and in respect of that dwelling house, shop or other building or place —

(*a*) all the powers mentioned in section 22 as if the senior authorised officer were authorised to do so by a warrant issued under that section, except in relation to any computer or associated device; and

(*b*) all the powers mentioned in section 24 with respect to any computer or associated device.

[Act 26 of 2025 wef 29/09/2026]

Inspection of computers and associated devices in connection with exercise of powers under section 22 or 23

24.—(1) This section applies where a senior authorised officer exercises any power under a warrant under section 22 or any power under section 23.

(2) The senior authorised officer (called in this section *O*) may, in connection with the exercise of any power mentioned in subsection (1), do all or any of the following in respect of any computer or associated device found in or at the dwelling house, shop or other building or place concerned, as the case may be:

(*a*) inspect the operation of the computer or associated device, and any data contained in or available to it, if *O* reasonably believes that the computer or associated device contains data, or data is available to it, that —

(i) relates to any transaction or dealing in any of the goods or property mentioned in section 22 or 23, as the case may be; or

(ii) is evidential material that is relevant to an offence under this Act or regulations made under this Act, or any breach of the provisions of this Act or regulations made under this Act;

(*b*) require —

(i) the person by whom or on whose behalf the computer or associated device is or has been so used; or

(ii) any person having charge of, or otherwise concerned with the operation of, the computer or associated device,

to provide *O* with any reasonable assistance that *O* may require for the purpose of paragraph (*a*);

(*c*) without payment, make copies of, or take extracts from, any data contained in or available to the computer or associated device;

(*d*) without payment, take possession of the computer or associated device where, in *O*'s opinion —

(i) the inspection of the computer or associated device, or the inspection or copying of or the taking of any extract from, any data contained in or available to the computer or associated device, cannot reasonably be performed without taking possession;

(ii) the computer or associated device may be interfered with or destroyed unless possession is taken; or

(iii) the computer or associated device may be required as evidence in proceedings instituted or commenced for any purpose of, or in connection with, this Act;

(*e*) take onto the premises any equipment and material that *O* requires for the purpose of exercising any power under this section;

(*f*) operate any electronic equipment on the premises for the purpose of exercising any power under this section.

(3) In this section, "data" includes any computer program or computer software installed in a computer and any computer output (within the meaning given by section 2(1) of the Computer Misuse Act 1993).

[Act 26 of 2025 wef 29/09/2026]

Inspection of computers and associated devices in connection with exercise of powers under section 19, 20 or 28A

24A. In connection with the exercise of the powers in section 19, 20 or 28A(5), any authorised officer —

(*a*) is entitled at any time to have access to, and inspect and check the operation of, any computer or associated device which is or has been in use in connection with any particulars, information or document —

(i) relating to goods to which section 19 refers; or

(ii) to which section 20 or 28A(5) refers; and

(*b*) may require —

(i) the person by whom or on whose behalf the computer is or has been so used; or

(ii) any person having charge of, or otherwise concerned with the operation of, the computer or associated device,

to provide the authorised officer with such reasonable assistance as he or she may require for the purposes of paragraph (*a*).

[Act 26 of 2025 wef 29/09/2026]

Procedure governing seizure of computer, etc., other than certain goods

24B.—(1) Subject to subsection (2), sections 370, 371 and 372 of the Criminal Procedure Code 2010 apply, with the necessary modifications, when any authorised officer seizes any computer or associated device, mobile communication device or cash under any provision of this Act.

(2) Subsection (1) does not apply to computers or associated devices, or mobile communication devices, that are goods —

(*a*) in respect of which there has been committed, or there is reasonable cause to suspect that there has been committed —

(i) any offence under this Act or any regulations made under this Act; or

(ii) any breach of the provisions of this Act or any regulations made under this Act; and

(*b*) that are seized under any provision of this Act.

[Act 26 of 2025 wef 29/09/2026]

Powers of authorised officers to enter certain premises

25.—(1) For the purpose of exercising the powers conferred by sections 17 to 22, an authorised officer or a senior authorised officer (as the case may be) may, without warrant, enter upon any islet, landing place, wharf, dock, railway or quay or the premises of a provider of port services or facilities licensed or exempted under the Maritime and Port Authority of Singapore Act 1996 or the Civil Aviation Authority of Singapore.

[6/97]

(2) [*Deleted by Act 16 of 2026 wef 30/09/2026*]

Powers of arrest and search

26. An authorised officer may arrest without warrant any person whom he or she has reason to believe to be committing or to have committed an offence under this Act or any regulations made under this Act, and may search any person so arrested (except that a woman must be searched only by another woman and with strict regard to decency) and may seize any article which he or she considers necessary to seize as evidence of the commission of the offence.

Obstruction

27.—(1) Any person who —

(*a*) refuses any authorised officer access to any vessel, aircraft, vehicle or place which the officer is entitled under this Act or any regulations made under this Act; or

(*b*) obstructs or hinders any authorised officer in the execution of any duty imposed or power conferred upon that officer by this Act or any regulations made under section 3,

shall be guilty of an offence.

[Act 26 of 2025 wef 29/09/2026]

(2) Any person who, with the intent to delay or obstruct the carrying out of an investigation, alters, suppresses, conceals or destroys any books, records, documents or other articles which —

(*a*) the Director-General or any authorised officer may inspect, copy, make extracts of or take possession of under this Act or any regulations made under this Act; or

(*b*) the person is or is liable to be required to give or produce to the Director-General or any authorised officer under this Act or any regulations made under this Act,

shall be guilty of an offence.

[Act 26 of 2025 wef 29/09/2026]

(3) A person who is guilty of an offence under subsection (1) or (2) shall be liable on conviction to a fine not exceeding $15,000 or to imprisonment for a term not exceeding 12 months or to both.

[Act 26 of 2025 wef 29/09/2026]

(4) In subsection (2), "investigation" means an investigation —

(*a*) to detect and investigate any offence under this Act or regulations made under this Act; or

(*b*) to determine if a person has contravened or is contravening any provision of or requirement under this Act or any regulations made under this Act, the contravention of which is not an offence under this Act or those regulations.

[Act 26 of 2025 wef 29/09/2026]

Penalty for false declarations, etc.

28.—(1) Any person who, being required by or by virtue of this Act or any regulations made under this Act to make any declaration, statement or representation or to produce any certificate, undertaking or document, or who, for the purpose of obtaining any certificate, licence, permit, sanction, authority or concession under this Act or any of its regulations or of establishing any proposition of fact relevant to the administration of this Act or any of its regulations —

(*a*) makes or presents any declaration, statement or representation or furnish any information which is false in a material particular; or

(*b*) produces any certificate, undertaking or document which is false in any material particular, or has not been given by the person by whom it purports to have been given, or has been in any way altered or tampered with,

shall be guilty of an offence, unless he or she proves that he or she had taken all reasonable steps to ascertain, and satisfy himself or herself of, the truth and genuineness thereof, and shall be liable on conviction to a fine not exceeding $10,000 or to imprisonment for a term not exceeding 2 years or to both.

(2) A declaration, statement, representation, certificate, undertaking or document mentioned in subsection (1) purporting to be furnished on behalf of any person is, for the purposes of this Act or any regulations made under this Act, presumed, until the contrary is proved, to have been furnished by that person or by that person's authority (as the case may be) and any person signing such declaration, statement, representation, certificate, undertaking or document is deemed to be cognizant of all matters therein.

Penalty for incorrect trade descriptions

28A.—(1) Any person who imports, exports or transhipsany goods and —

(*a*) applies or causes to be applied to the goods an incorrect trade description; or

(*b*) has in the person's possession for sale or for any purpose of trade any goods to which an incorrect trade description has been applied,

shall be guilty of an offence and shall be liable on conviction —

(*c*) in respect of a first offence, to a fine not exceeding $100,000 or 3 times the value of the goods in respect of which the offence was committed, whichever is the greater, or to imprisonment for a term not exceeding 2 years or to both; and

(*d*) in respect of a second or subsequent offence, to a fine not exceeding $200,000 or 4 times the value of the goods in respect of which the offence was committed, whichever is the greater, or to imprisonment for a term not exceeding 3 years or to both.

[28/2003]

(2) For the purpose of subsection (1), a person is treated as applying a trade description to goods if the person —

(*a*) affixes or annexes the trade description to, or in any manner marks the trade description on or incorporates it with —

(i) the goods themselves; or

(ii) anything in, on or with which the goods are supplied;

(*b*) places the goods in or with anything that the trade description has been affixed or annexed to, marked on or incorporated with or places any such thing with the goods; or

(*c*) uses the trade description in any manner likely to be taken as referring to the goods.

[28/2003]

(3) For the purpose of subsection (1), where the goods are for export or transhipment and the ultimate destination of the goods is a foreign country which has entered into a prescribed agreement with Singapore, a trade description applied to such goods is treated as

being incorrect if it is not in accordance with any rules of origin specified in that agreement.

[28/2003]

(4) For the purpose of subsection (1), a person mentioned in that subsection is treated as being in possession of goods if the person is in any way entitled to the custody or control of those goods.

[28/2003]

(5) Without affecting the provisions of this Act, for the purpose of determining whether an offence under subsection (1) is being or has been committed, an authorised officer may —

(*a*) at any reasonable time enter upon the premises of any person mentioned in subsection (1) and carry out an inspection of those premises; and

(*b*) require any person —

(i) to furnish any information within the person's knowledge; or

(ii) to produce for inspection any book or document within the person's custody or possession, and to provide copies of or extracts from such book or document.

[28/2003]

(6) In this section —

"foreign country" means any country or territory outside Singapore;

"prescribed agreement" means an agreement between Singapore and a foreign country which is prescribed as an agreement for the purpose of subsection (3);

"trade description" means any description, statement or indication which, directly or indirectly and by whatever means given, relates to the place of origin, manufacture or production of the goods.

[28/2003]

Penalty for unauthorised modification of computer program or data

29.—(1) Any person who, without the authority of the Director-General —

(*a*) destroys, damages, erases or otherwise manipulates data stored in, or used in connection with, a computer;

(*b*) introduces into, or records or stores in, a computer by any means data for the purpose of —

(i) destroying, damaging, erasing or altering other data stored in that computer; or

(ii) interfering with, interrupting or obstructing the lawful use of that computer or the data stored in that computer; or

(*c*) otherwise uses a computer,

the purpose or effect of which is to avoid, evade, defeat or reduce any prohibition, restriction or control of the import, export, transhipment or transit of any goods imposed or which would otherwise have been imposed by this Act or any regulations made under this Act, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $10,000 or to imprisonment for a term not exceeding 2 years or to both.

[6/2003]

(2) For the purposes of subsection (1), "data" includes any computer program or part of a computer program being a program, whether or not approved by the Director-General, for use in relation to the computer service established under section 8.

[6/2003]

General powers to call for information as to goods

30.—(1) The Director-General may require the following persons to produce any document and furnish any information the Director-General considers necessary for the effective exercise of the Director-General's powers and performance of the Director-General's duties under this Act or any regulations made under this Act:

(*a*) any person by or on whose behalf goods have been, or are in the course of being, or are about to be —

(i) imported, exported, carried coastwise, shipped as ships' stores, carried as aircraft stores, or transhipped; or

(ii) brought in transit through Singapore on board a vessel and a requirement to inspect goods on board the vessel is imposed pursuant to any written law giving effect to any relevant decision of the United Nations Security Council;

(*b*) any person who is or has been concerned or interested in those goods or in their import, export, carriage coastwise, shipment as ships' stores, carriage as aircraft stores, transhipment, or transit through Singapore;

[16/2018]

[Act 26 of 2025 wef 29/09/2026]

(*c*) any authorised certificate issuer;

[Act 26 of 2025 wef 29/09/2026]

(*d*) any person to whom a trade information certificate has been issued by another person who is or purports to be the Director-General or an authorised certificate issuer authorised under section 10A(2)(*a*).

[Act 26 of 2025 wef 29/09/2026]

(2) Any such requisition under subsection (1) may be made verbally or in writing or by an electronic notice served on the person to whom it is addressed.

(3) Every person required to produce any document or furnish any information must produce the document or furnish the information in such form and manner and within such time as may be specified in the requisition or if no time is so stated within a reasonable time.

(4) Any person who, without lawful excuse, fails to comply with any requisition under this section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $6,000 or to imprisonment for a term not exceeding 6 months or to both.

(5) Any information given in compliance with this section may be admissible in evidence as proof against the person giving the information or the person's principal in any prosecution, even though it may tend to incriminate one or the other.

Information not to be published or disclosed

31.—(1) No particulars, information or document furnished for the purposes of this Act or any regulations made under this Act may unless with the prior consent in writing of the person having the control, management or superintendence of the goods in relation to which the same was given or furnished, or (in the case of particulars, information or document furnished for an application for a trade information certificate) the person having the control, management or superintendence of the goods in respect of which the application is made —

(*a*) be published; or

(*b*) be communicated or disclosed to any person,

except where it is necessary for the purposes of —

(*c*) a prosecution under this Act or any regulations made under this Act;

(*d*) enabling an authorised officer or a public officer to enforce a provision of this Act or any regulations made under this Act;

(*e*) enabling an authorised officer or a public officer to investigate a suspected offence under this Act or any regulations made under this Act;

(*f*) a prosecution of such offence under such written law (other than this Act) as may be prescribed;

(*g*) enabling a public agency to enforce any provision of written law (other than this Act) that may be prescribed;

(*h*) enabling a public agency to investigate a suspected offence under any provision of written law (other than this Act) that may be prescribed;

(*i*) subject to subsection (2), enabling a public agency to discharge its function, duty or power of collecting, compiling and analysing the particulars or information, and —

(i) providing its collection, compilation or analysis to another public agency for policy formulation or review by that other public agency; or

(ii) publishing its collection, compilation or analysis in any form that will not identify, and is not reasonably capable of being used to identify, any person to which the information or particulars relate;

(*j*) subject to subsection (2), enabling a public agency to take steps to protect individuals and communities from risks or threats to public health or safety, or to protect against risks or threats to the security of Singapore (including her financial and economic security);

(*ja*) enabling a Suspicious Transaction Reporting Officer to carry out any of the responsibilities of the Suspicious Transaction Reporting Office, including for the purpose of detecting the possible commission of an offence specified in the First, Second or Third Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992;

[Act 24 of 2024 wef 14/11/2024]

(*k*) satisfying a request for information under section 353 of the Copyright Act 2021, section 59B or 67D of the Geographical Indications Act 2014, section 68I of the Registered Designs Act 2000*, or section 85B or 93E of the Trade Marks Act 1998;

[Act 34 of 2018 wef 21/11/2022]

(*l*) enabling a foreign government authority to investigate a suspected offence committed in a foreign country, where the conditions specified in subsection (8) are satisfied; or

(*m*) complying with any provision of any prescribed agreement, where the conditions specified in subsection (9) are satisfied.

[28/2003; 3/2014; 34/2018; 22/2021]

*[*Updated to be consistent with the 2020 Revised Edition]*

[Act 26 of 2025 wef 29/09/2026]

(2) No particulars, information or document mentioned in subsection (1) may be published, disclosed or communicated pursuant to paragraph (*i*) and (*j*) of that subsection except with the approval of the Minister.

[3/2014]

(3) The approval of the Minister mentioned in subsection (2) may be given in respect of —

(*a*) a specific public agency or a class of public agencies; and

(*b*) a specific request for particulars, information or documents, or requests for particulars, information or documents falling within such class as the Minister may in his or her approval specify.

[3/2014]

(4) For the purposes of subsection (1)(*j*), the particulars or information in question may be provided to the public agency through another public agency.

[3/2014]

(5) Nothing in subsection (1) prevents the Minister, and any public officer assisting the Minister and duly authorised by the Minister for the purposes of this subsection, from having access to any particulars, information or document mentioned in subsection (1) that may be necessary for the performance of his or her official duties in connection with this Act or the advancement or development of trade.

[3/2014]

(6) Any authorised certificate issuer, any authorised officer or any person employed or engaged in the administration of this Act or any regulations made under this Act who makes use of, publishes or permits any other person to see or communicates or discloses to any other person the contents of any particulars, information or document, otherwise than with such consent or for such purpose as is mentioned in subsection (1), shall be guilty of an offence and shall

be liable on conviction to a fine not exceeding $6,000 or to imprisonment for a term not exceeding 12 months or to both.

[Act 26 of 2025 wef 29/09/2026]

(7) Any person, having possession of any information which to the person's knowledge has been communicated, disclosed or published in contravention of this section, who publishes or communicates that information to any other person shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $6,000 or to imprisonment for a term not exceeding 12 months or to both.

(8) The conditions mentioned in subsection (1)(*l*) are as follows:

(*a*) there exists a treaty or memorandum of understanding between Singapore and the government of the foreign country in respect of matters under this Act or any regulations made under this Act and a request has been made by the foreign government authority pursuant to the treaty or memorandum of understanding;

(*b*) the investigations involve a citizen or permanent resident of Singapore or a company incorporated in Singapore;

(*c*) the suspected offence which is the subject of the investigation constitutes an offence against the law of or of a part of, a foreign country and the equivalent act or omission would, if it had occurred in Singapore, have constituted an offence under this Act or any regulations made under this Act or under any other written law that the Minister may, by notification in the *Gazette*, prescribe;

(*d*) the seriousness of the suspected offence is of sufficient gravity and the information requested is of sufficient importance to the investigation;

(*e*) the foreign government has agreed to provide reciprocal assistance in such matters to Singapore;

(*f*) the communication or disclosure is not likely to prejudice the sovereignty, security or other essential interests of Singapore;

(*g*) it is appropriate in the public interest to give the information sought;

(*h*) the foreign authority undertakes that the information given must not be used for any other purpose except for the investigation of the suspected offence or for the prosecution of the offender concerned;

(*i*) the Minister has given his or her consent in writing to the publication, communication or disclosure.

[3/2014]

(9) The conditions mentioned in subsection (1)(*m*) are as follows:

(*a*) the particulars, information or documents requested by the foreign country are available to the Director-General;

(*b*) unless the Government otherwise allows, the foreign country undertakes to keep the information given confidential at all times;

(*c*) the disclosure of the information is not likely to prejudice the essential security interests of Singapore.

[28/2003; 3/2014]

(10) In this section —

"foreign country" means any country or territory outside Singapore;

"prescribed agreement" means an agreement between Singapore and a foreign country which is prescribed as an agreement for the purpose of subsection (1)(*m*);

"public agency" means a public officer, an organ of state or a ministry or department of the Government, or a public authority established by or under any public Act for a public purpose or a member, an officer or an employee, or any department, thereof;

[Act 24 of 2024 wef 14/11/2024]

"Suspicious Transaction Reporting Office" means the office mentioned in section 5(1) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992;

[Act 24 of 2024 wef 14/11/2024]

"Suspicious Transaction Reporting Officer" means a Suspicious Transaction Reporting Officer as defined in section 2(1) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992 who is a Commercial Affairs Officer appointed under section 64 of the Police Force Act 2004.

[28/2003; 3/2014]

[Act 24 of 2024 wef 14/11/2024]

Abetment and attempts

32. Any person who abets, within the meaning given by the Penal Code 1871, and any person who attempts to commit any offence, shall be guilty of an offence and shall be liable on conviction to the same punishment as that provided for the offence so abetted or attempted.

Jurisdiction of courts

33. A District Court or a Magistrate's Court has jurisdiction to hear and determine all prosecutions for offences under this Act or any regulations made under this Act; and a District Court, despite anything to the contrary in the Criminal Procedure Code 2010, has jurisdiction to impose the full penalty or punishment under this Act or any regulations made under this Act.

Power of Minister to remit penalties and restore goods seized or forfeited

34. The Minister may direct the remission or refund of the whole or any part of any penalty incurred or imposed under this Act or any regulations made under this Act and the restoration of the whole or any portion of any goods or articles seized or ordered to be forfeited under this Act or any regulations made under this Act to any person from whom they have been taken.

[6/2003]

Conduct of prosecution

35. Any prosecution in respect of an offence under this Act may, with the authorisation of the Public Prosecutor, be conducted by any

person authorised in writing by the Director-General to conduct the prosecution.

[6/2003; 15/2010]

Offences by corporations and liability for acts of agents or employees

36.—(1) Where —

(*a*) an offence under this Act or any regulations made under this Act is committed by a body corporate; and

(*b*) it is proved to have been committed with the consent or connivance of, or to be attributable to any act or default on the part of, any director, manager, secretary or other similar officer of the body corporate, or any person who was purporting to act in any such capacity,

he or she, as well as the body corporate, shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(2) Whenever any agent or employee in the course of his or her employment does or omits to do an act, the doing of which or omission to do which by his or her principal or employer would be an offence, the agent or employee shall be guilty of that offence.

(3) In any proceedings jointly against the body corporate and a director or officer thereof for an offence under this Act, any evidence that the body corporate was guilty of such an offence is deemed to be evidence that the director or officer was guilty of that offence.

(4) Any person who would have been guilty of an offence if anything had been done or omitted to be done by the person personally shall be guilty of that offence and shall be liable to the same penalty if that thing had been done or omitted to be done by the person's partner, agent or employee in the course of the partnership business or in the scope of the person's employment (as the case may be) unless the person proves to the court's satisfaction that the offence was committed without the person's knowledge and that the person took all reasonable precautions to prevent that act or omission.

Protection of informers

37.—(1) Subject to this section, no evidence as to any information given by an informer in respect of any offence alleged to have been committed may be admitted in evidence in any civil or criminal proceedings, and no witness may be obliged or permitted to disclose the name or address of any informer or state any matter which might lead to the discovery of the identity of any informer.

(2) If any book, document, paper or other information which is in evidence or liable to inspection in any civil or criminal proceedings, contains any entry in which any informer is named or described or which might lead to the discovery of the informer's identity, the court is to cause all those entries to be concealed from view, erased or obliterated to the extent necessary to prevent the discovery of the identity of the informer but no further.

(3) If, in any civil or criminal proceedings, the court, after full inquiry into the case, is of the opinion that the informer wilfully made in any information furnished by the informer a material statement which the informer knew or believed to be false or did not believe to be true or the court is of the opinion that justice cannot be fully done without the discovery of the identity of the informer, it is lawful for the court to require the production of the original information in any form that the court may accept, and to permit inquiry and require full disclosure concerning the informer.

(4) For the purposes of this section, "informer" includes every person who is not called as a witness for the prosecution in a criminal case and who has made any complaint or report or furnished any information in respect of any offence alleged to have been committed by any person.

Admissibility of certified true copies of documents

38. A copy of any document issued by the Director-General or filed or lodged with the Director-General and certified to be a true copy by an authorised officer is, in any proceedings under this Act or any regulations made under this Act, admissible as evidence of the facts stated or contained in the document.

[6/2003]

Composition of offences

39.—(1) Any senior authorised officer may compound any offence under this Act or any regulations made under this Act which is prescribed as a compoundable offence by collecting from a person reasonably suspected of having committed the offence a sum not exceeding —

(*a*) $1,000 in respect of any offence where the maximum fine prescribed for that offence is less than $5,000; and

(*b*) $5,000 in respect of any other prescribed offence.

[6/2003; 3/2014]

(2) The Minister may make regulations to prescribe the offences which may be compounded.

[6/2003]

(3) All sums collected under this section must be paid into the Consolidated Fund.

[6/2003]

Modification of provisions for cross-border railway preclearance outside Singapore

39AA.—(1) The provisions of this Act and any regulations made under this Act which prohibit or restrict the import of any goods are modified by and subject to sections 24, 25 and 26 of the Cross-Border Railways (Border Control Co-location) Act 2026 where a Singapore controlled item is involved.

(2) To be clear —

(*a*) any reference in section 17 or any regulations made under this Act to goods about to be, or recently imported, includes a reference to any goods of any person who is travelling to Singapore on a pre-cleared train journey and who arrives or is due to arrive at the Singapore designated area outside Singapore at which pre-clearance procedures are carried out, wearing or carrying or apparently having possession or immediate control of those goods;

(*b*) any reference in section 19 or 20 to a police station or examination station is a reference only to any appropriate

room or space within the Singapore designated area outside Singapore;

(*c*) any reference in section 21 or any regulations made under this Act to any person entering or having recently entered Singapore by land includes a reference to any person who is travelling to Singapore on a pre-cleared train journey and arrives or is due to arrive at the Singapore designated area outside Singapore at which pre-clearance procedures are carried out;

(*d*) sections 21 and 26 and any regulations made under this Act that authorises any authorised officer or senior authorised officer to arrest an individual do not apply to or in relation to any individual until the individual is within Singapore; and

(*e*) any reference in any provision in Part 4 to the Director-General or an authorised officer or a senior authorised officer as the provision affects a person within the Singapore designated area is a reference only to an authorised officer or a senior authorised officer who is a Singapore preclearance officer.

(3) In this section —

"pre-clearance procedures" and "pre-cleared train journey" have the meanings given by section 36D of the Immigration Act 1959;

"Singapore controlled item", "Singapore designated area" and "Singapore preclearance officer" have the meanings given by section 3(1) of the Cross-Border Railways (Border Control Co-location) Act 2026.

[Act 16 of 2026 wef 30/09/2026]

PART 5

APPEALS

[Act 26 of 2025 wef 29/09/2026]

Appeal to Minister

39A.—(1) Any person who is aggrieved by a decision of the Director-General under this Act or any regulations made under this Act may appeal to the Minister against the decision in accordance with this section.

(2) An appeal under this section must be made in writing within 14 days after the date the decision appealed against is served, and must provide adequate details of the grounds for the appeal.

(3) The Minister may reject an appeal of an appellant who fails to comply with subsection (2).

(4) The Minister may determine an appeal by —

(*a*) confirming, varying or reversing the Director-General's decision appealed against; or

(*b*) requiring the Director-General to reconsider the decision.

(5) The Minister's decision on an appeal is final.

(6) Every appellant must be notified of the Minister's decision under subsection (4).

(7) Unless the Minister directs otherwise, an appeal against a decision mentioned in subsection (1) does not affect the operation of the decision appealed against or prevent the taking of action to implement the decision, and the decision appealed against must be complied with until the determination of the appeal.

[Act 26 of 2025 wef 29/09/2026]

Designation of others to hear appeals

39B.—(1) The Minister may designate a Second Minister, Minister of State or Parliamentary Secretary to hear and determine, in the Minister's place, any appeal or a specific appeal under section 39A; and any reference in that section or section 3(2)(*s*) to the Minister includes a reference to the Second Minister, Minister of State or Parliamentary Secretary so designated for that appeal.

(2) In this section —

"Minister of State" means a Minister of State or Senior Minister of State assisting the Minister on matters within the purposes of this Act;

"Parliamentary Secretary" includes a Senior Parliamentary Secretary appointed to assist the Minister in the discharge of the Minister's duties and functions under this Act;

"Second Minister" means the Second Minister to the Minister, if any.

[Act 26 of 2025 wef 29/09/2026]

PART 6

MISCELLANEOUS

[Act 26 of 2025 wef 29/09/2026]

Protection from personal liability

40. No suit or other legal proceedings shall lie personally against any authorised officer or other person acting under the direction of the Director-General for anything which is in good faith done or intended to be done in the execution or purported execution of this Act or any regulations made under this Act.

[6/2003]

Deemed public servants

41. All authorised officers are deemed to be public servants for the purposes of the Penal Code 1871.

Levy, fees and other charges

42.—(1) Without affecting any other remedy, any levy, fees or other charges payable under this Act or any regulations made under this Act, may be recovered as a debt due to the Government.

[6/2003]

(2) The Minister may direct the remission or refund of the whole or any part of any levy, fees or other charges payable under this Act or any regulations made under this Act.

[6/2003]

Consent of Public Prosecutor

43. No court may try an offence under this Act or any regulations made under this Act except with the consent of the Public Prosecutor.
[15/2010]

Saving of rights of Government

44. This Act does not affect the exercise of any right or prerogative of the Government.

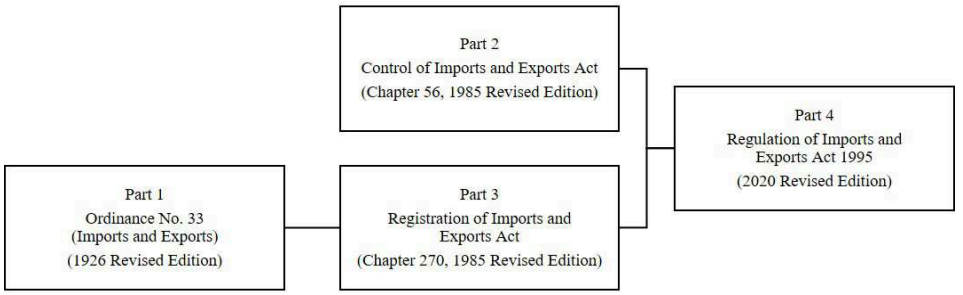
[45

LEGISLATIVE HISTORY

REGULATION OF IMPORTS AND EXPORTS ACT 1995

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

PICTORIAL OVERVIEW OF PREDECESSOR ACTS



LEGISLATIVE HISTORY DETAILS

PART 1
ORDINANCE NO. 33
(IMPORTS AND EXPORTS)
(1926 REVISED EDITION)

1. Ordinance I of 1886 — The Registration of Imports and Exports Ordinance 1886

Bill	:	G.N. No. 685/1885
First Reading	:	29 December 1885
Second Reading	:	12 January 1886
Notice of Amendments	:	14 January 1886
Third Reading	:	14 January 1886
Commencement	:	14 January 1886

2. 1920 Revised Edition — Ordinance No. 33 (Imports and Exports)

Operation	:	28 November 1921

3. 1926 Revised Edition — Ordinance No. 33 (Imports and Exports)

Operation	:	1 August 1926

PART 2
CONTROL OF IMPORTS AND EXPORTS ACT
(CHAPTER 56, 1985 REVISED EDITION)

4. Ordinance 43 of 1950 — Control of Imports and Exports Ordinance, 1950

Bill	:	G.N. No. S 466/1949
First Reading	:	19 October 1949
Second Reading	:	15 November 1949
Select Committee Report	:	Council Paper No. 32 of 1950
Notice of Amendments	:	21 November 1950
Third Reading	:	21 November 1950
Commencement	:	8 December 1950

5. G.N. No. S 467/1951 — Legislative Council Resolution

Passed	:	20 November 1951
Effective	:	8 December 1951

6. G.N. No. S 483/1952 — Legislative Council Resolution

Passed	:	18 November 1952
Effective	:	8 December 1952

7. G.N. No. S 363/1953 — Legislative Council Resolution

Passed	:	24 November 1953
Effective	:	8 December 1953

8. G.N. No. S 399/1954 — Legislative Council Resolution

Passed	:	16 November 1954
Effective	:	8 December 1954

9. G.N. No. S 360/1955 — Legislative Assembly Resolution

Passed	:	9 November 1955
Effective	:	8 December 1955

10. 1955 Revised Edition — Control of Imports and Exports Ordinance (Chapter 214)

Operation	:	1 July 1956

11. G.N. No. S 339/1956 — Legislative Assembly Resolution

Passed	:	4 October 1956
Effective	:	8 December 1956

12. G.N. No. S 274/1957 — Legislative Assembly Resolution

Passed	:	16 October 1957
Effective	:	8 December 1957

13. Ordinance 31 of 1958 — Legislative Assembly (Presentation of Subsidiary Legislation) Ordinance, 1958

(Amendments made by section 2 read with the Schedule to the above Ordinance)

Bill	:	158/1958
First Reading	:	16 July 1958
Second Reading	:	13 August 1958
Notice of Amendments	:	10 September 1958
Third Reading	:	10 September 1958
Commencement	:	25 September 1958 (section 2 read with the Schedule)

14. G.N. No. S 260/1958 — Legislative Assembly Resolution

Passed	:	8 October 1958
Effective	:	8 December 1958

15. G.N. No. S (N.S.) 182/1959 — Legislative Assembly Resolution

Passed	:	11 November 1959
Effective	:	8 December 1959

16. G.N. No. S 293/1960 — Legislative Assembly Resolution

Passed	:	16 November 1960
Effective	:	8 December 1960

17. Ordinance 27 of 1961 — Control of Imports and Exports (Amendment) Ordinance, 1961

Bill	:	Information not available
First, Second and Third Readings	:	20 November 1961
Commencement	:	1 December 1961

18. Act 6 of 1967 — Control of Imports and Exports (Amendment) Act, 1967

Bill	:	6/1967
First Reading	:	13 March 1967
Second Reading	:	24 May 1967
Notice of Amendments	:	24 May 1967
Third Reading	:	24 May 1967
Commencement	:	1 June 1967

19. 1970 Revised Edition — Control of Imports and Exports Act (Chapter 240)

Operation	:	31 July 1971

20. Act 21 of 1973 — Statutes of the Republic of Singapore (Miscellaneous Amendments) Act, 1973

(Amendments made by section 2 read with the Schedule to the above Act)

Bill	:	16/1973
First Reading	:	7 March 1973
Second and Third Readings	:	20 March 1973
Commencement	:	6 April 1973 (section 2 read with the Schedule)

21. Act 34 of 1973 — Statutes of the Republic of Singapore (Miscellaneous Amendments) (No. 3) Act, 1973

(Amendments made by section 2 read with item (*j*) of the Schedule to the above Act)

Bill	:	27/1973
First Reading	:	11 July 1973
Second and Third Readings	:	25 July 1973
Commencement	:	24 August 1973 (section 2 read with item (*j*) of the Schedule)

22. Act 29 of 1982 — Trade Development Board Act, 1982

(Amendments made by section 35(2) of the above Act)

Bill	:	21/1982
First Reading	:	31 August 1982
Second and Third Readings	:	3 December 1982
Commencement	:	1 January 1983 (section 35(2))

23. 1985 Revised Edition — Control of Imports and Exports Act (Chapter 56)

Operation	:	30 March 1987

PART 3
REGISTRATION OF IMPORTS AND EXPORTS ACT
(CHAPTER 270, 1985 REVISED EDITION)

24. Ordinance 18 of 1934 — Registration of Imports and Exports Ordinance, 1934

Bill	:	G.N. No. 325/1934
First Reading	:	12 February 1934
Second Reading	:	16 April 1934
Notice of Amendments	:	16 April 1934
Third Reading	:	16 April 1934
Commencement	:	14 May 1934

25. 1936 Revised Edition — Registration of Imports and Exports Ordinance (Chapter 41)

Operation	:	1 September 1936

26. 1955 Revised Edition — Registration of Imports and Exports Ordinance (Chapter 261)

Operation	:	1 July 1956

27. Ordinance 31 of 1958 — Legislative Assembly (Presentation of Subsidiary Legislation) Ordinance, 1958

(Amendments made by section 2 read with the Schedule to the above Ordinance)

Bill	:	158/1958
First Reading	:	16 July 1958
Second Reading	:	13 August 1958
Notice of Amendments	:	10 September 1958
Third Reading	:	10 September 1958
Commencement	:	25 September 1958 (section 2 read with the Schedule)

28. 1970 Revised Edition — Registration of Imports and Exports Act (Chapter 298)

Operation	:	31 August 1971

29. Act 29 of 1982 — Trade Development Board Act, 1982
(Amendments made by section 35(3) of the above Act)

Bill	:	21/1982
First Reading	:	31 August 1982
Second and Third Readings	:	3 December 1982
Commencement	:	1 January 1983 (section 35(3))

30. 1985 Revised Edition — Registration of Imports and Exports Act (Chapter 270)

Operation	:	30 March 1987

PART 4
REGULATION OF IMPORTS AND EXPORTS ACT 1995
(2020 REVISED EDITION)

31. Act 24 of 1995 — Regulation of Imports and Exports Act 1995

Bill	:	19/1995
First Reading	:	25 May 1995
Second and Third Readings	:	7 July 1995
Commencement	:	1 December 1995

32. Act 7 of 1996 — Maritime and Port Authority of Singapore Act 1996
(Amendments made by section 121(4) read with item (15) of the Fourth Schedule to the above Act)

Bill	:	46/1995
First Reading	:	5 December 1995
Second and Third Readings	:	18 January 1996
Commencement	:	2 February 1996 (section 121(4) read with item (15) of the Fourth Schedule)

33. 1996 Revised Edition — Regulation of Imports and Exports Act (Chapter 272A)

Operation	:	30 April 1996

34. Act 6 of 1997 — Port of Singapore Authority (Dissolution) Act 1997
(Amendments made by section 15(3) of the above Act)

Bill	:	5/1997
First Reading	:	11 July 1997
Second and Third Readings	:	25 August 1997
Commencement	:	1 October 1997 (section 15(3))

35. Act 2 of 1999 — Probate and Administration (Amendment) Act 1999
(Amendments made by section 6 of the above Act)

Bill	:	48/1998
First Reading	:	23 November 1998
Second and Third Readings	:	20 January 1999
Commencement	:	25 February 1999 (section 6)

36. Act 17 of 2002 — Trade Development Board (Amendment) Act 2002
(Amendments made by section 10(1)(*b*) of the above Act)

Bill	:	9/2002
First Reading	:	3 May 2002
Second and Third Readings	:	8 July 2002
Commencement	:	1 April 2002 (section 10(1)(*b*))

37. Act 6 of 2003 — International Enterprise Singapore Board (Amendment) Act 2003
(Amendments made by section 3 read with item (1) of the Schedule to the above Act)

Bill	:	5/2003
First Reading	:	10 March 2003
Second and Third Readings	:	21 March 2003
Commencement	:	1 April 2003 (section 3 read with item (1) of the Schedule)

38. Act 28 of 2003 — Regulation of Imports and Exports (Amendment) Act 2003

Bill	:	25/2003
First Reading	:	16 October 2003
Second and Third Readings	:	11 November 2003
Commencement	:	1 January 2004

39. Act 15 of 2010 — Criminal Procedure Code 2010
(Amendments made by section 430 read with item 88 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 88 of the Sixth Schedule)

40. Act 3 of 2014 — Regulation of Imports and Exports (Amendment) Act 2014

Bill	:	24/2013
First Reading	:	11 November 2013
Second and Third Readings	:	21 January 2014
Commencement	:	1 April 2014

41. Act 10 of 2018 — Enterprise Singapore Board Act 2018
(Amendments made by section 74 of the above Act)

Bill	:	3/2018
First Reading	:	8 January 2018
Second and Third Readings	:	5 February 2018
Commencement	:	1 April 2018 (section 74)

42. Act 16 of 2018 — Regulation of Imports and Exports (Amendment) Act 2018

Bill	:	9/2018
First Reading	:	27 February 2018
Second and Third Readings	:	19 March 2018
Commencement	:	1 May 2018

43. Act 4 of 2021 — Statute Law Reform Act 2021
(Amendments made by section 15(14) of the above Act)

Bill	:	45/2020
First Reading	:	3 November 2020
Second and Third Readings	:	5 January 2021

Commencement	:	1 March 2021 (section 15(14))

44. Act 22 of 2021 — Copyright Act 2021
(Amendments made by section 507(7) of the above Act)

Bill	:	17/2021
First Reading	:	6 July 2021
Second Reading	:	13 September 2021
Notice of Amendments	:	13 September 2021
Third Reading	:	13 September 2021
Commencement	:	21 November 2021 (section 507(7))

45. 2020 Revised Edition — Regulation of Imports and Exports Act 1995

Operation	:	31 December 2021

46. Act 34 of 2018 — Intellectual Property (Border Enforcement) Act 2018
(Amendments made by section 88 of the above Act)

Bill	:	24/2018
First Reading	:	17 May 2018
Second and Third Readings	:	9 July 2018
Commencement	:	10 October 2018 (section 88(1)) 21 November 2019 (section 88(2)) 21 November 2022 (section 88(3))

47. Act 24 of 2024 — Anti-Money Laundering and Other Matters Act 2024

Bill	:	20/2024
First Reading	:	2 July 2024
Second and Third Readings	:	6 August 2024
Commencement	:	14 November 2024

48. Act 5 of 2025 — Electronic Gazette and Legislation Act 2025

Bill	:	47/2024
First Reading	:	11 November 2024
Second and Third Readings	:	7 January 2025
Commencement	:	9 March 2025

49. Act 26 of 2025 — Regulation of Imports and Exports (Amendment) Act 2025

Bill	:	14/2025
First Reading	:	14 October 2025
Second and Third Readings	:	6 November 2025
Commencement	:	29 September 2026

50. Act 16 of 2026 — Cross-Border Railways (Border Control Co-location) Act 2026

(Amendments made by the above Act)

Bill	:	10/2026
First Reading	:	7 April 2026
Second and Third Readings	:	5 May 2026
Commencement	:	30 September 2026

Abbreviations

(updated on 29 August 2022)

G.N.	Gazette Notification
G.N. Sp.	Gazette Notification (Special Supplement)
L.A.	Legislative Assembly
L.N.	Legal Notification (Federal/Malaysian)
M.	Malaya/Malaysia (including Federated Malay States, Malayan Union, Federation of Malaya and Federation of Malaysia)
Parl.	Parliament
S	Subsidiary Legislation
S.I.	Statutory Instrument (United Kingdom)
S (N.S.)	Subsidiary Legislation (New Series)
S.S.G.G.	Straits Settlements Government Gazette
S.S.G.G. (E)	Straits Settlements Government Gazette (Extraordinary)

COMPARATIVE TABLE

REGULATION OF IMPORTS AND EXPORTS ACT 1995

This Act has undergone renumbering in the 2020 Revised Edition. This Comparative Table is provided to help readers locate the corresponding provisions in the last Revised Edition.

2020 Ed.	1996 Ed.
31—(2)	**31**—(1A)
(3)	(1B)
(4)	(1C)
(5)	(1D)
(6)	(2)
(7)	(3)
(8)	(4)
(9)	(5)
(10)	(6)
[*Omitted as spent*]	**44**—(1)
[*Omitted as spent*]	(2)
[*Omitted as spent*]	(3)
[*Omitted as spent*]	(4)
[*Omitted as spent*]	(5)
—	(6) [*Deleted by Act 4 of 2021*]
44	**45**