CUSTOMS
(AMENDMENT) REGULATIONS 2026

S.L. 448 of 2026

Presented to Parliament pursuant to section 143(2) of the Customs Act 1960.
Ordered by Parliament to lie upon the Table:

26 October 2026

(Vide Notification No. S 671 *in the Gazette Subsidiary Legislation Supplement No.* 39 *of* 25 *September* 2026*).*

CUSTOMS ACT 1960

CUSTOMS (AMENDMENT) REGULATIONS 2026

In exercise of the powers conferred by section 143(1) of the Customs Act 1960, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Customs (Amendment) Regulations 2026 and come into operation on 30 September 2026.

Amendment of regulation 8

2. In the Customs Regulations (Rg 2), in regulation 8(1), replace "the Woodlands Train Checkpoint" with "a train checkpoint where the train arrives at from a place outside Singapore".

Amendment of regulation 9

3. In the Customs Regulations, in regulation 9 —

(*a*) in paragraph (1), replace "the Woodlands Train Checkpoint" with "a train checkpoint from a place outside Singapore,";

(*b*) in paragraph (1), replace "that Checkpoint" with "the train checkpoint"; and

(*c*) after paragraph (3), insert —

"(4) This regulation does not apply to or in relation to the import or export of any goods by railway as the baggage of a passenger on a passenger train service.".

[G.N. Nos. S 707/2011; S 12/2012; S 25/2012; S 457/2012; S 187/2013; S 437/2015; S 56/2017; S 547/2018; S 326/2019; S 504/2020; S 1074/2021; S 331/2022; S 765/2023]

Made on 2 September 2026.

NGIAM SIEW YING
Second Permanent Secretary,
Ministry of Finance,
Singapore.

[R017.005.0001.V9; Customs 0113/69/V10;
AG/LEGIS/SL/70/2025/9]

(To be presented to Parliament under section 143(2) of the Customs Act 1960).

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