

**CUSTOMS (VALUATION)
(AMENDMENT) REGULATIONS 2026**

S.L. 363 of 2026

**Presented to Parliament pursuant to section 143(2) of the
Customs Act 1960.**

Ordered by Parliament to lie upon the Table:

9 June 2026

*(Vide Notification No. S 296 in the Gazette Subsidiary
Legislation Supplement No. 21 of 22 May 2026).*

CUSTOMS ACT 1960

CUSTOMS (VALUATION) (AMENDMENT) REGULATIONS 2026

In exercise of the powers conferred by sections 22, 22A and 143(1) of the Customs Act 1960, the Minister for Finance makes the following Regulations:

Citation and commencement

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

Amendment of regulation 10

2. In the Customs (Valuation) Regulations (Rg 8), in regulation 10, after paragraph (3), insert —

“(4) In determining the value of any imported goods for the purposes of paragraph (1) or (2), a proper officer of customs may require an importer or any other person concerned with the importation of the goods, to do any of the following:

- (a) provide to the proper officer of customs, in any form that he may require, any information that is in his opinion necessary for a proper valuation of the goods;
- (b) produce to the proper officer of customs, any book of accounts or other document of whatever nature relating to the purchase, importation or sale of the goods by the importer or other person (as the case may be), that is in the opinion of that officer, necessary for a proper valuation of the goods.”.

[G.N. Nos. S 146/2003; S 186/2005; S 873/2022]

Made on 29 April 2026.

NGIAM SIEW YING
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Ministry of Finance,
Singapore.*

[R017.005.0001.V9; C.07.01.02.002.V003;
AG/LEGIS/SL/70/2020/3]

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