Transboundary Haze Pollution (Amendment) Bill

Bill No. 28/2026 [Urgent Bill].

Read the first time on 4 November 2026.

A BILL

i n t i t u l e d

An Act to amend the Transboundary Haze Pollution Act 2014.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act is the Transboundary Haze Pollution (Amendment) Act 2026 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

Amendment of long title

2. In the Transboundary Haze Pollution Act 2014 (called in this Act the principal Act), in the long title, replace "haze pollution in Singapore" with "any land or forest fire outside Singapore that gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore".

Amendment of section 2

3. In the principal Act, in section 2 —

(*a*) in subsection (1), replace the definition of "authorised officer" with —

" "assessor" means an assessor appointed pursuant to a direction of the Director-General under section 8A(1);

"authorised officer" means —

(*a*) any person appointed by the Director-General under section 3(2) of the Environmental Protection and Management Act 1999 to be an authorised officer;

(*b*) for any matter relating to an order made under section 8E by the Minister charged with the responsibility for the Monetary Authority of Singapore established by section 3 of the Monetary Authority of Singapore Act 1970 — any person appointed by the Monetary Authority of Singapore to

exercise any power or perform any function or duty under this Act; and

(*c*) for any matter relating to an order made under section 8E by a Minister directed by the Prime Minister under section 8E(8)(*b*) — any person appointed by that Minister to exercise any power or perform any function or duty under this Act;";

(*b*) in subsection (1), replace the definition of "conduct which causes or contributes to any haze pollution in Singapore" with —

"‘"designated person" means an entity or individual designated under section 8D(1);";

(*c*) in subsection (1), delete the definition of "grave natural disaster or phenomenon";

(*d*) in subsection (1), after the definition of "owner", insert —

"‘"person on notice" means an entity given a written notice under section 8H(1);";

(*e*) in subsection (1), after the definition of "preventive measures notice", insert —

"‘"regulated entity" means any prescribed entity or any entity belonging to a prescribed class of entities that is licensed, approved, authorised or otherwise regulated (or that is exempted from such regulation) under any written law;";

(*f*) in subsection (3), replace "which causes or contributes to any haze pollution in Singapore" with "that causes or contributes to any land or forest fire outside Singapore that gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore"; and

(*g*) after subsection (3), insert —

"(4) For the purposes of this Act, a business arrangement includes any contract, agreement or other arrangement in the course of business for —

(*a*) the direct or indirect supply, purchase or procurement of any goods or services;

(*b*) the grant or provision (with or without consideration) of any loan, guarantee, indemnity, credit facility or other form of financing or financial assistance; or

(*c*) any dealing in any property (whether real or personal property, or movable or immovable property), funds or other financial assets or economic resources.".

Amendment of section 3

4. In the principal Act, in section 3(*b*) and (*c*)(i), replace "any haze pollution in Singapore" with "any land or forest fire on that land that gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore".

Replacement of section 4

5. In the principal Act, replace section 4 with —

"**Extraterritorial application**

4. This Act extends to and in relation to —

(*a*) any conduct or thing outside Singapore that causes or contributes to any land or forest fire outside Singapore that gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore; and

(*b*) any other conduct or occurrence outside Singapore that is relevant for the purposes of any designation, notice, order or requirement that is given, issued, made or served (as the case may be) pursuant to this Act.".

Amendment of section 5

6. In the principal Act, in section 5 —

(*a*) in the section heading, replace "**haze pollution in Singapore**" with "**land or forest fire giving rise to haze pollution in Singapore or risk thereof**";

(*b*) replace subsections (1) and (2) with —

"(1) An entity shall be guilty of an offence if —

(*a*) the entity —

(i) engages in conduct (whether in or outside Singapore) that causes or contributes to any land or forest fire outside Singapore; or

(ii) engages in conduct (whether in or outside Singapore) that condones any conduct (whether in or outside Singapore) by another entity or individual that causes or contributes to any land or forest fire outside Singapore; and

(*b*) there is haze pollution in Singapore or a risk of haze pollution in Singapore arising from the land or forest fire.

Illustrations

1. An entity (*A*) holds a concession for a plot of land outside Singapore to carry out farming operations or forestry operations. *A*'s employees conduct slash-and-burn clearing by cutting down plants and trees and setting them on fire. There is a risk of haze pollution in Singapore arising from the fire. *A* has committed an offence under section 5(1).

2. An entity (*A*) holds a concession for a plot of land outside Singapore. Another entity (*B*) holds a concession for a plot of land that abuts *A*'s plot of land. *A*'s employees conduct slash-and-burn clearing on *A*'s land. The fire spreads to *B*'s plot of land. *B* fails to take effective steps to extinguish or prevent the spread of the fire on *B*'s plot of land. *B* has engaged in conduct (which includes omissions) that causes or contributes

to a land or forest fire on land outside Singapore. There is a risk of haze pollution in Singapore arising from the fire. *B* has committed an offence under section 5(1)(*a*)(i).

3. An entity (*A*) holds a concession for a plot of land outside Singapore. *A*'s employees conduct slash-and-burn clearing on *A*'s land. *A* thereby causes or contributes to land or forest fire and there is a risk of haze pollution in Singapore arising from the fire. An entity (*B*) enters into a contract with *A* to purchase its products produced on *A*'s land. *B* has information that *A*'s employees had conducted burning on *A*'s land. *B* fails to take any step to substantially reduce the potential detriment to the environment in Singapore due to *A*'s conduct. *B* has under section 2(3)(*b*) condoned *A*'s conduct that causes or contributes to a land or forest fire outside Singapore that gives rise to a risk of haze pollution in Singapore. Subject to any defence that may apply under section 7, *B* has committed an offence under section 5(1)(*a*)(ii).

(2) An entity that is guilty of an offence under subsection (1) shall be liable on conviction to —

(*a*) a fine not exceeding $1 million for every day or part of a day that there is haze pollution in Singapore or a risk of haze pollution in Singapore arising from the land or forest fire in respect of which the offence is committed, but not exceeding in the aggregate the maximum prescribed in subsection (5); and

(*b*) if it is proved that the entity had failed to comply with any preventive measures notice given to the entity in relation to the land or forest fire in respect of which the offence is committed, then in addition to any fine imposed under paragraph (*a*), a fine not exceeding $500,000 for every day or part of a day that the entity fails to comply with the preventive measures notice, but not exceeding in the aggregate the maximum prescribed in subsection (5).";

(*c*) in subsection (3), replace paragraphs (*c*) and (*d*) with —

"(*c*) the second entity —

(i) engages in conduct (whether in or outside Singapore) that causes or contributes to any land or forest fire on that land; or

(ii) engages in conduct (whether in or outside Singapore) that condones any conduct (whether in or outside Singapore) by another entity or individual that causes or contributes to any land or forest fire on that land; and

(*d*) there is haze pollution in Singapore or a risk of haze pollution in Singapore arising from that land or forest fire.";

(*d*) replace subsection (4) with —

"(4) An entity that is guilty of an offence under subsection (3) shall be liable on conviction to —

(*a*) a fine not exceeding $1 million for every day or part of a day that there is haze pollution in Singapore or a risk of haze pollution in Singapore arising from the land or forest fire in respect of which the offence is committed, but not exceeding in the aggregate the maximum prescribed in subsection (5); and

(*b*) if it is proved that the second entity mentioned in subsection (3)(*a*) had failed to comply with any preventive measures notice given to the second entity in relation to the land or forest fire in respect of which the offence is committed, then in addition to any fine imposed under paragraph (*a*), a fine not exceeding $500,000 for every day

or part of a day that the second entity fails to comply with the preventive measures notice, but not exceeding in the aggregate the maximum prescribed in subsection (5).

(4A) Section 26H(4) of the Penal Code 1871 does not apply in relation to an offence under subsection (1) or (3).”; and

(*e*) in subsection (5), replace “$2 million” with “$20 million”.

Amendment of section 6

7. In the principal Act, in section 6 —

(*a*) in the section heading, replace “**haze pollution in Singapore**” with “**land or forest fire giving rise to haze pollution in Singapore or risk thereof**”;

(*b*) replace subsections (1) and (2) with —

“(1) It is the duty of an entity —

(*a*) not to engage in conduct (whether in or outside Singapore) that causes or contributes to any land or forest fire outside Singapore, which gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore; and

(*b*) not to engage in conduct (whether in or outside Singapore) that condones any conduct (whether in or outside Singapore) by another entity or individual that causes or contributes to any land or forest fire outside Singapore, which gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore.

(2) It is the duty of an entity that participates in the management of another entity (called in this subsection the second entity) that is the owner or occupier of any land situated outside Singapore to ensure that —

(*a*) the second entity does not engage in conduct (whether in or outside Singapore) that causes or contributes to any land or forest fire on that land, which gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore; and

(*b*) the second entity does not engage in conduct (whether in or outside Singapore) that condones any conduct (whether in or outside Singapore) by another entity or individual that causes or contributes to any land or forest fire on that land, which gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore.”; and

(*c*) in subsection (3), delete “and the defences and other incidents applicable to actions for breach of statutory duty”.

Replacement of section 7

8. In the principal Act, replace section 7 with —

“**Defences**

7.—(1) It is a defence to a prosecution for an offence under section 5(1), and to a civil claim for a breach of duty under section 6(1), if the accused or defendant (as the case may be) (*A*) proves, on a balance of probabilities, that —

(*a*) the conduct that caused or contributed to the land or forest fire was the conduct of another person (*B*) that —

(i) acted without *A*’s knowledge or consent, or contrary to *A*’s instructions; and

(ii) is not related to *A*;

(*b*) *A* took all measures as are reasonable to prevent *B*’s conduct; and

(*c*) *A* took all measures as are reasonable to extinguish or prevent the spread of the land or forest fire.

(2) It is a defence to a prosecution for an offence under section 5(3), and to a civil claim for a breach of duty under section 6(2), if the accused or defendant (as the case may be) (*C*) proves, on a balance of probabilities, that —

(*a*) the conduct that caused or contributed to the land or forest fire was the conduct of another person (*D*) that —

(i) acted without the knowledge or consent of *C* and the second entity mentioned in section 5(3) or 6(2), or acted contrary to the instructions of *C* and the second entity; and

(ii) is not related to *C* or that second entity;

(*b*) *C* took all measures as are reasonable to prevent *D*'s conduct; and

(*c*) *C* took all measures as are reasonable to extinguish or prevent the spread of the land or forest fire.

(3) For the purposes of this section, a person (*X*) is related to another person (*Y*) if *X* is —

(*a*) an employee or agent of *Y*;

(*b*) a person engaged, directly or indirectly, by *Y* to carry out any work on land owned or occupied by *Y*, or an employee of a person engaged by *Y* to carry out such work; or

(*c*) a person who has a customary right under the law of a foreign State or territory outside Singapore as regards any land in that foreign State or territory and with whom *Y* has an agreement or arrangement that relates to any farming operations or forestry operations to be carried out by any person on that land.".

Amendment of section 8

9. In the principal Act, in section 8 —

(*a*) replace subsection (1) with —

"(1) For the purposes of this Act, where —

(*a*) it is proved that there is haze pollution in Singapore;

(*b*) at or about the time of the haze pollution in Singapore, it is proved, or presumed by the operation of subsection (1A), that there is a land or forest fire on any land outside Singapore; and

(*c*) it is proved that the smoke from that fire is moving in the direction of Singapore based on one or more of the following:

(i) satellite information;

(ii) wind velocity and direction and any other meteorological information;

(iii) other information that may be available,

it is presumed, until the contrary is proved on a balance of probabilities, that there is haze pollution in Singapore arising from that land or forest fire, even though there may be, at or about the same time, any land or forest fire or other fire on any other land outside Singapore (whether or not adjacent to the land mentioned in paragraph (*b*)) or in any part of Singapore.

(1A) For the purposes of this Act, where it is proved that there is smoke over any land outside Singapore based on one or more of the following:

(*a*) satellite information;

(*b*) meteorological information;

(*c*) other information that may be available,

it is presumed, until the contrary is proved on a balance of probabilities, that there is a land or forest fire on that land.

(1B) For the purposes of this Act, where —

(*a*) it is proved, or presumed by the operation of subsection (1A), that there is a land or forest fire on any land outside Singapore; and

(*b*) it is proved that the smoke from that fire is moving in the direction of Singapore based on one or more of the following:

(i) satellite information;

(ii) wind velocity and direction and any other meteorological information;

(iii) other information that may be available,

it is presumed, until the contrary is proved on a balance of probabilities, that there is a risk of haze pollution in Singapore arising from that land or forest fire, even though there may be, at or about the same time, any land or forest fire or other fire on any other land outside Singapore (whether or not adjacent to the land mentioned in paragraph (*a*)) or in any part of Singapore.";

(*b*) in subsection (2)(*a*), after "subsection (4)", insert "or (5)";

(*c*) in subsection (2), replace paragraph (*b*) with —

"(*b*) either —

(i) it is further proved, or presumed by the operation of subsections (1) and (1A), that there is haze pollution in Singapore arising from any land or forest fire on that land; or

(ii) it is further proved, or presumed by the operation of subsections (1A) and (1B), that there is a risk of haze pollution in Singapore arising from any land or forest fire on that land,";

(*d*) in subsections (2), (3) and (4), after "until the contrary is proved", insert "on a balance of probabilities";

(*e*) in subsection (2), replace "which caused or contributed to that haze pollution in Singapore" with "that caused or contributed to that land or forest fire, which gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore";

(*f*) in subsection (3)(*b*), replace "any haze pollution in Singapore" with "any land or forest fire on any land outside Singapore, which gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore";

(*g*) in subsection (3), replace "which caused or contributed to that haze pollution in Singapore" with "that caused or contributed to that land or forest fire, which gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore"; and

(*h*) after subsection (4), insert —

"(5) For the purposes of this Act, it is presumed, until the contrary is proved on a balance of probabilities, that an entity owns or occupies any land outside Singapore if it is proved that the entity has entered into a contract or agreement or is named in any document that —

(*a*) purports to grant, or refers to the entity as having been granted, a lease, licence, permit, concession or other similar authorisation from the government of the foreign State or territory as regards the land for the person to carry out farming

operations or forestry operations on that land;

(*b*) purports to be or to record (whether in whole or in part) an agreement or arrangement with another person who has a customary right under the law of the foreign State or territory as regards the land, and the agreement or arrangement relates to allowing any farming operations or forestry operations to be carried out by any person on that land; or

(*c*) purports to charge the entity with, or refers to the entity as having been charged with, the responsibility for management of that land.".

New Parts 2A to 2D

10.—(1) In the principal Act, after Part 2, insert —

"PART 2A

ASSESSORS

Direction to appoint assessor

8A.—(1) If —

(*a*) an entity is convicted of an offence under this Act;

(*b*) an entity fails to comply with a direction given under this section, a preventive measures notice, a notice issued under section 10, or a requirement made under section 11(1) (whether the preventive measures notice, the notice under section 10, or the requirement under section 11(1) is given, issued or made before, on or after the date of commencement of section 10(1) of the Transboundary Haze Pollution (Amendment) Act 2026);

(*c*) the Director-General knows or has reason to suspect that —

(i) an entity has engaged, or is engaging, in any conduct (whether before, on or after the date of commencement of section 10(1) of the Transboundary Haze Pollution (Amendment) Act 2026) that constitutes an offence under this Act; or

(ii) an entity is unlikely to comply with a direction given under this section, a preventive measures notice, a notice issued under section 10, or a requirement made under section 11(1) (whether the preventive measures notice, the notice under section 10, or the requirement under section 11(1) is given, issued or made before, on or after the date of commencement of section 10(1) of the Transboundary Haze Pollution (Amendment) Act 2026);

(*d*) the Director-General knows or has reason to suspect that an entity (not being a regulated entity) —

(i) is in a business arrangement that sources, purchases, procures, uses or supplies, whether directly or indirectly (such as through an intermediary or any supply chain arrangement) —

(A) any product or derivative of a product produced or sold by an entity mentioned in paragraph (*a*), (*b*) or (*c*); or

(B) any goods manufactured with, assembled using, or produced in any manner involving the use or application of, any goods produced or sold by an entity mentioned in paragraph (*a*), (*b*) or (*c*); or

(ii) is in any business arrangement with an entity mentioned in sub-paragraph (i) or paragraph (*a*), (*b*) or (*c*); or

(*e*) the Director-General knows or has reason to suspect that an entity —

(i) has control over, or management of, the business or operations of another entity mentioned in paragraph (*a*), (*b*), (*c*) or (*d*);

(ii) in the case of an entity that is a corporation — is deemed to be related to an entity mentioned in paragraph (*a*), (*b*), (*c*) or (*d*) by virtue of section 6 of the Companies Act 1967; or

(iii) in the case of an entity that is not a corporation — is related to an entity mentioned in paragraph (*a*), (*b*), (*c*) or (*d*) in such a manner as may be prescribed,

the Director-General may give a direction to the entity to appoint one or more assessors (as may be specified by the Director-General) from a panel of assessors established for the purposes of this Act.

(2) In determining whether to give a direction under subsection (1), the Director-General may have regard to factors that include (but are not limited to) the following:

(*a*) where the entity is the owner or occupier of any land outside Singapore on which any farming operations or forestry operations are carried out, whether that entity has, or is likely to have, caused or contributed to any land or forest fire on that land that gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore;

(*b*) whether the entity is related to the owner or occupier of any land outside Singapore (on which any farming operations or forestry operations are carried out) who has, or is likely to have, caused or contributed to any land or forest fire on that land that gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore and, if so, the nature of their relationship;

(*c*) the extent to which the entity is involved in the farming operations or forestry operations of the owner or occupier of any land outside Singapore (on which any farming operations or forestry operations are carried out) who has, or is likely to have, caused or contributed to any land or forest fire on that land that gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore;

(*d*) whether the entity has a business presence in Singapore.

(3) An entity to which a direction is given under subsection (1) must appoint (at its own expense) one or more assessors as required by the Director-General to carry out the evaluation mentioned in section 8C(1).

(4) In giving a direction to an entity under subsection (1), the Director-General may specify any term, condition or requirement which may include (but are not limited to) —

(*a*) the time within which the entity must make the appointment under subsection (3) and undergo the evaluation;

(*b*) the period and terms of reference of the appointment;

(*c*) the manner of conducting the evaluation;

(*d*) the payment to any person who is coordinating, assisting or otherwise involved in any evaluation conducted by the assessor, including any reasonable expense incurred by such person for the purposes of carrying out the evaluation; and

(*e*) reimbursing or indemnifying the Agency for any expense which the entity is required to bear as a term specified in the direction given under subsection (1).

(5) After a direction is given to an entity under subsection (1), the Director-General may at any time —

(*a*) add any other term, condition or requirement to the direction; or

(*b*) vary or cancel any term, condition or requirement that is specified in the direction.

(6) Where the whole or part of any payment due to an assessor or a person mentioned in subsection (4)(*d*) is not paid by the entity subject to a direction given under subsection (1), the Agency may —

(*a*) make payment of the amount that is owed to the assessor or person; and

(*b*) recover the amount from the entity as a civil debt due to the Agency.

(7) An entity subject to a direction under subsection (1) that does not comply with subsection (3), or the terms, conditions or requirements specified by the Director-General under subsection (4) (or such terms, conditions or requirements as may be added or varied under subsection (5)), shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $20 million.

Panel of assessors

8B. A panel of assessors is to be established in accordance with the regulations made under this Act.

Duties and powers of assessor

8C.—(1) An assessor appointed by an entity must carry out an evaluation of the entity regarding —

(*a*) the extent to which the entity is involved (whether directly or indirectly) in any land or forest fire outside Singapore, including through any arrangement with any other entity that is so involved; and

(*b*) any other matter that may be specified by the Director-General in a direction to the assessor.

(2) An assessor may engage any other person to carry out any work that the assessor considers necessary for the purposes of the evaluation conducted by the assessor under this Part.

(3) The Director-General may issue guidelines or give any directions to an assessor that relate to the conduct of any evaluation under this Part.

(4) It is the duty of an assessor to provide the Director-General a full and frank disclosure of the matters that the assessor is required to evaluate.

(5) The duty of an assessor under subsection (4) overrides any obligation to the entity that appointed the assessor.

(6) An assessor appointed by an entity may, in addition to exercising any powers that may be prescribed —

(*a*) at any time, enter and inspect any land owned or occupied by the entity subject to a direction under section 8A(1) for the purpose of conducting any evaluation under this Part;

(*b*) give such directions to the entity as may be necessary or expedient for the assessor to conduct an evaluation under this Part;

(*c*) require the entity to provide all documents and information —

(i) which relate to any matter necessary for the assessor to conduct any evaluation under this Part; and

(ii) which are within the entity's knowledge or in that entity's custody or under the entity's control; and

(*d*) require the entity to make a statutory declaration in the prescribed form in relation to any document or information that the entity is required to provide pursuant to paragraph (*c*).

(7) The power to require an entity to provide any document or information under subsection (6)(*c*) includes the power —

(*a*) to require that entity, or any individual who is or was an officer or employee of that entity, to provide an explanation of the document or information;

(*b*) if the document or information is not provided, to require that entity or individual to state, to the best of that entity's or individual's knowledge and belief, where or in whose custody or control it is; and

(*c*) if the information is recorded otherwise than in legible form, to require the information to be made available to the assessor in legible form.

(8) After an assessor appointed by an entity has conducted an evaluation of the entity, the assessor must submit an evaluation report to the Director-General in any form and manner, and containing any matters, that may be required by the Director-General.

(9) If an entity subject to a direction under section 8A(1) —

(*a*) refuses to allow an assessor appointed by the entity to enter and inspect the entity's land under subsection (6)(*a*); or

(*b*) fails to comply with any direction or requirement of the assessor under subsection (6),

the assessor must make a record of this in the assessor's evaluation report.

(10) In any civil or criminal proceedings, an assessor's evaluation report is admissible as evidence of any fact stated therein.

(11) Any entity subject to a direction under section 8A(1) that —

(*a*) refuses to allow an assessor appointed by the entity to enter and inspect the entity's land under subsection (6)(*a*); or

(*b*) fails to comply with any direction or requirement of the assessor under subsection (6),

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $20 million.

(12) Any other person who at any time obstructs, hinders or delays an assessor in the performance or execution of any of the assessor's duties shall be guilty of an offence and shall be liable on conviction —

(*a*) to a fine not exceeding $10,000 or to imprisonment for a term not exceeding 3 months or to both; and

(*b*) in the case of a second or subsequent offence, to a fine not exceeding $20,000 or to imprisonment for a term not exceeding 3 months or to both.".

(2) In the principal Act, after Part 2A (or after Part 2 if Part 2A is not in force), insert —

"PART 2B

DESIGNATED PERSONS

Designation of entity or individual

8D.—(1) The Minister may designate any of the following entities or individuals as a designated person for the purposes of this Act:

(*a*) an entity or individual that is convicted of an offence under this Act;

(*b*) an entity or individual that fails to comply with a direction given under section 8A(1), a preventive measures notice, a notice issued under section 10, or a requirement made under section 11(1) (whether the preventive measures notice, the notice under section 10, or the requirement under section 11(1), is given, issued or made before, on or after the date of commencement of section 10(2) of the Transboundary Haze Pollution (Amendment) Act 2026);

(*c*) an entity or individual that the Minister knows or has reason to suspect —

(i) has engaged, or is engaging, in any conduct (whether before, on or after the date of commencement of section 10(2) of the

Transboundary Haze Pollution (Amendment) Act 2026) that constitutes an offence under this Act; or

(ii) is unlikely to comply with a direction given under section 8A(1), a preventive measures notice, a notice issued under section 10, or a requirement made under section 11(1) (whether the preventive measures notice, the notice under section 10, or the requirement under section 11(1) is given, issued or made before, on or after the date of commencement of section 10(2) of the Transboundary Haze Pollution (Amendment) Act 2026);

(*d*) an entity (not being a regulated entity) or individual that the Minister knows or has reason to suspect —

(i) has entered into a business arrangement that sources, purchases, procures, uses or supplies, whether directly or indirectly (such as through an intermediary or any supply chain arrangement) —

(A) any product or derivative of a product produced or sold by an entity or individual mentioned in paragraph (*a*), (*b*) or (*c*); or

(B) any goods manufactured with, assembled using, or produced in any manner involving the use or application of, any goods produced or sold by an entity or individual mentioned in paragraph (*a*), (*b*) or (*c*); or

(ii) is in any business arrangement with an entity or individual mentioned in sub-paragraph (i) or paragraph (*a*), (*b*) or (*c*);

(*e*) an entity that is or was subject to a direction under section 8A(1), which failed to undergo or complete an

evaluation by the assessor appointed by the entity or has received an adverse report or a qualified report;

(*f*) an entity or individual that the Minister knows or has reason to suspect —

(i) has control over, or management of, the business or operations of an entity mentioned in paragraph (*a*), (*b*), (*c*), (*d*) or (*e*);

(ii) in the case of an entity that is a corporation — is deemed to be related to another entity mentioned in paragraph (*a*), (*b*), (*c*), (*d*) or (*e*) by virtue of section 6 of the Companies Act 1967; or

(iii) in the case of an entity that is not a corporation, or of an individual — is related to another entity mentioned in paragraph (*a*), (*b*), (*c*), (*d*) or (*e*) in such manner as may be prescribed.

(2) In determining whether to designate an entity or individual under subsection (1), the Minister may have regard to factors that include (but are not limited to) the following:

(*a*) where the entity is the owner or occupier of any land outside Singapore on which any farming operations or forestry operations are carried out, whether that entity has, or is likely to have, caused or contributed to any land or forest fire on that land that gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore;

(*b*) whether the entity or individual is related to the owner or occupier of any land outside Singapore (on which any farming operations or forestry operations are carried out) that has, or is likely to have, caused or contributed to any land or forest fire that gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore and, if so, the nature of their relationship;

(*c*) the extent to which the entity or individual is involved in the farming operations or forestry operations of the owner or occupier of any land outside Singapore (on which any farming operations or forestry operations are carried out) that has, or is likely to have, caused or contributed to any land or forest fire that gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore;

(*d*) whether the entity or individual has a business presence in Singapore;

(*e*) whether the individual is a citizen or a permanent resident of Singapore.

(3) Before the Minister designates an entity or individual under subsection (1), the Minister must, unless the Minister considers that it is not practicable or desirable to do so in any particular case —

(*a*) give to the entity or individual notice of the Minister's intention to designate the entity or individual; and

(*b*) give the entity or individual at least 14 days after the date of the notice to make representations in the prescribed form and manner as to why the entity or individual ought not to be designated.

(4) The Minister must consider any representation made under subsection (3)(*b*) before making the designation under subsection (1).

(5) Once a designation is made under subsection (1), the Minister must, as far as practicable and without delay, give notice of the designation —

(*a*) to the entity or individual that is designated; and

(*b*) to any other person who, in the Minister's opinion, ought to have notice of the designation.

Power to make order restricting dealings with designated person

8E.—(1) Where an entity or individual has been designated as a designated person under section 8D(1), the relevant Minister may, by order in the *Gazette*, specify any prohibitions or measures that apply in relation to the designated person or a class of designated persons.

(2) Without limiting subsection (1), the order may —

(*a*) prohibit the supply of any goods or services to, or the purchase or procurement of any goods or services from, the designated person;

(*b*) prohibit the giving of any loan, guarantee, indemnity, credit facility or any other form of financing or financial assistance (with or without consideration) to the designated person;

(*c*) prohibit the provision of any financial services (including the granting of export credits, guarantees or insurance) to the designated person;

(*d*) prohibit any dealing with any property of the designated person;

(*e*) require the designated person to refrain from entering into any business arrangement (whether made in or outside Singapore) with any other person, and requiring that other person to do the same;

(*f*) if the designated person is in a business arrangement (whether made in or outside Singapore) with any other person — require the designated person to cease the business arrangement, including terminating any contract relating to such business arrangement, and requiring that other person to do the same; or

(*g*) require the designated person to do or not to do anything at any time when the order is in force.

(3) The order made under subsection (1) may specify —

(*a*) different prohibitions or measures in respect of different designated persons or classes of designated persons;

(*b*) the application of any prohibition or measure to any activity that commenced, or business arrangement entered into, before the date of commencement of section 10(2) of the Transboundary Haze Pollution (Amendment) Act 2026;

(*c*) the time that any prohibition or measure is to take effect; and

(*d*) any exception or safe harbour in relation to a prohibition or measure.

(4) A designated person that fails to comply with any order made under subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $1 million and, in the case of a continuing offence, to a further fine not exceeding $100,000 for every day or part of a day during which the offence continues after conviction.

(5) A person (not being a designated person) shall be guilty of an offence if the person —

(*a*) knows or has reason to believe that another person is a designated person; and

(*b*) fails to comply with an order made under subsection (1) in relation to that designated person.

(6) A person who is guilty of an offence under subsection (5) shall be liable on conviction to a fine not exceeding $1 million and, in the case of a continuing offence, to a further fine not exceeding $100,000 for every day or part of a day during which the offence continues after conviction.

(7) No civil liability is incurred by any person for doing or omitting to do anything, if the act or omission was done or omitted to be done in good faith and with reasonable care for the purpose of complying with any order made under subsection (1).

(8) In this section, "relevant Minister" means —

(*a*) if the prohibitions or measures relate to the provision of any financial services (including the granting of any loan, credit facility, export credits, guarantees or insurance) by any financial institution (as defined in section 2 of the Financial Services and Markets Act 2022) to a designated person — the Minister charged with the responsibility for the Monetary Authority of Singapore;

(*b*) if the prohibitions or measures relate to any class or description of prohibitions or measures as determined by the Prime Minister — any Minister directed by the Prime Minister to make the order under subsection (1) in respect of that class or description of prohibitions or measures; and

(*c*) if the prohibitions or measures relate to any other matter — the Minister responsible for sustainability and the environment.

(9) The giving of any direction under subsection (8)(*b*) or any revocation thereof must be notified in the *Gazette*.

Cancellation of designation

8F.—(1) The Minister may cancel the designation of an entity or individual under section 8D(1) —

(*a*) on the Minister's own initiative; or

(*b*) on an application by the designated person.

(2) An application for cancellation must be made in the prescribed form and manner.

(3) The Minister may reject an application to cancel the designation of an entity or individual without considering the merits of the application if the application is made within 12 months —

(*a*) after the entity or individual was designated; or

(*b*) after an earlier application by the entity or individual was rejected on its merits.

(4) If the Minister decides to cancel the designation of an entity or individual, the Minister must give notice of the decision —

(*a*) to the entity or individual; and

(*b*) to any other person who, in the Minister's opinion, ought to have notice of the cancellation.

***Gazette* notification of designation and cancellation**

8G.—(1) Any designation under section 8D(1), and any cancellation of a designation under section 8F(1), must be notified by the Agency in the *Gazette* as soon as practicable.

(2) No action or suit may be brought against the Agency for making any notification mentioned in subsection (1).".

(3) In the principal Act, after Part 2B (or after Part 2A if Part 2B is not in force, or after Part 2 if Parts 2A and 2B are not in force), insert —

"PART 2C

PERSONS ON NOTICE

Person on notice

8H.—(1) The Minister may, if the Minister is satisfied that it is necessary or expedient to prevent, reduce or control any risk of haze pollution in Singapore, by a written notice to an entity (called in this Part a person on notice), specify the entity as a person on notice, if the Minister knows or has reason to suspect that —

(*a*) the entity carries on a prescribed business or a business in a prescribed industry;

(*b*) the entity has engaged or engages in any conduct (whether before, on or after the date of commencement of section 10(3) of the

Transboundary Haze Pollution (Amendment) Act 2026) that constitutes an offence under this Act;

(*c*) the entity has control over, or the management of the business of an entity mentioned in paragraph (*a*);

(*d*) the entity (not being a regulated entity) is in a business arrangement with an entity mentioned in paragraph (*a*); or

(*e*) the entity is —

(i) if it is a corporation — deemed to be related to an entity mentioned in paragraph (*a*) by virtue of section 6 of the Companies Act 1967; or

(ii) in the case of an entity that is not a corporation — related to an entity mentioned in paragraph (*a*) in any manner that may be prescribed.

(2) Before the Minister gives the written notice under subsection (1), the Minister must, unless the Minister considers that it is not practicable or desirable to do so in any particular case —

(*a*) give written notice of the Minister's intention to the entity;

(*b*) give the entity at least 14 days after the date of the notice to make representations in the prescribed form and manner as to why it ought not to be a person on notice; and

(*c*) consider any representation made under paragraph (*b*).

Cancellation of status as person on notice

8I.—(1) The Minister may cancel the status of an entity as a person on notice —

(*a*) on the Minister's own initiative; or

(*b*) on an application by the person on notice.

(2) An application for cancellation must be made in the prescribed form and manner.

(3) The Minister may reject an application to cancel the status of an entity as a person on notice without considering the merits of the application if the application is made within 12 months —

(*a*) after the entity was specified as a person on notice; or

(*b*) after an earlier application by the person on notice was rejected on its merits.

(4) If the Minister decides to cancel the status of an entity as a person on notice, the Minister must, as far as practicable and without delay, give notice of the decision to the entity.

Duties of person on notice

8J.—(1) A person on notice must ensure that —

(*a*) it does not enter into any business arrangement with any entity or individual who has engaged or engages in conduct (whether before, on or after the date of commencement of section 10(3) of the Transboundary Haze Pollution (Amendment) Act 2026) that constitutes an offence under this Act;

(*b*) it does not continue any business arrangement with any entity or individual who has engaged or engages in conduct (whether before, on or after the date of commencement of section 10(3) of the Transboundary Haze Pollution (Amendment) Act 2026) that constitutes an offence under this Act; or

(*c*) it does not source, purchase, procure or use, whether directly or indirectly (such as through an intermediary or any supply chain arrangement), any goods manufactured with, assembled using, or produced in any manner involving the use or application of, any goods produced or sold by an entity or individual who has engaged in or engages in conduct (whether before, on or after the date of commencement of section 10(3)

of the Transboundary Haze Pollution (Amendment) Act 2026) that constitutes an offence under this Act.

(2) A person on notice that fails, without reasonable excuse, to comply with subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding $1 million and, in the case of a continuing offence, to a further fine not exceeding $100,000 for every day or part of a day during which the offence continues after conviction.

(3) No civil liability is incurred by a person on notice for doing or omitting to do anything, if the act or omission was done or omitted to be done in good faith and with reasonable care for the purpose of complying with subsection (1).".

(4) In the principal Act, before Part 3, insert —

"PART 2D

CIVIL PENALTY

Civil penalty

8K.—(1) Whenever it appears to the Agency that any person has contravened any provision of this Act, the Agency may, with the consent of the Public Prosecutor, bring an action in a court against the person to seek an order for a civil penalty in respect of that contravention.

(2) If the court is satisfied on a balance of probabilities that the person has contravened a provision of this Act, the court may make an order against the person for the payment of a civil penalty of a sum not exceeding $10 million.

(3) The civil penalty ordered under subsection (2) must not be less than —

(*a*) in the case of an entity — $100,000; or

(*b*) in the case of an individual — $50,000.

(4) Despite subsections (2) and (3), the court may make an order against a person against whom an action has been brought under this section if the Agency, with the consent of the Public Prosecutor, has agreed to allow the person to consent to the order

with or without admission that the person has contravened a provision of this Act and the order may be made on such terms as may be agreed between the Agency and the defendant.

(5) Nothing in this section prevents the Agency from entering into an agreement with any person to pay, with or without admission of liability, a civil penalty within the limits mentioned in subsection (2) or (3) for a contravention of any provision of this Act.

(6) A civil penalty imposed by a court or specified in an agreement under this section must be paid into the Consolidated Fund and is to be treated as a judgment debt due to the Government for the purposes of section 10 of the Government Proceedings Act 1956.

(7) If a person fails to pay the civil penalty imposed on the person within the time specified in the court order mentioned in subsection (4) or specified under the agreement mentioned in subsection (5), the Agency may recover the civil penalty on behalf of the Government as though the civil penalty were a judgment debt due to the Agency.

(8) Any defence that is available to a person who is prosecuted for a contravention of any provision of this Act is also available to a defendant to an action under this section in respect of that contravention.

Action under section 8K not to commence, etc., in certain situations

8L.—(1) An action under section 8K in respect of a contravention of a provision of this Act must not be commenced after the expiry of 6 years from the date the Agency becomes aware of the contravention.

(2) An action under section 8K in respect of a contravention by a person of a provision of this Act must not be commenced if the person has been convicted or acquitted in criminal proceedings for that contravention, except where the person has been acquitted on the ground of the withdrawal of the charge against the person.

(3) An action under section 8K in respect of a contravention by a person of a provision of this Act must be stayed after criminal proceedings have been commenced against the person for that contravention, and may thereafter be continued only if —

(*a*) that person has been discharged in respect of that contravention and the discharge does not amount to an acquittal; or

(*b*) the charge against that person in respect of that contravention has been withdrawn.".

Amendment of section 9

11. In the principal Act, in section 9 —

(*a*) in subsection (1)(*a*), after "air pollution" wherever it appears, insert "or a risk of air pollution";

(*b*) in subsection (1), replace paragraph (*b*) with —

"(*b*) the smoke from that fire is likely to move in the direction of Singapore based on one or more of the following:

(i) satellite information;

(ii) wind velocity and direction and any other meteorological information;

(iii) other information that may be available,";

(*c*) in subsections (1) and (3), after "the Director-General", insert "or an authorised officer";

(*d*) in subsection (1), after "reduce or control any haze pollution in Singapore", insert "or a risk of haze pollution in Singapore";

(*e*) in subsection (1), replace "the Director-General's opinion" with "the opinion of the Director-General or authorised officer";

(*f*) in subsection (1), replace "any haze pollution in Singapore" with "any land or forest fire that gives rise to

haze pollution in Singapore or a risk of haze pollution in Singapore";

(*g*) in subsection (2), after "this subsection", insert "and subsection (2A)";

(*h*) in subsection (2), after "by the Director-General", insert "or an authorised officer";

(*i*) in subsection (2), replace "any haze pollution in Singapore" with "any land or forest fire that gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore";

(*j*) in subsection (2)(*c*), after "to the Director-General", insert "or authorised officer"; and

(*k*) after subsection (2), insert —

"(2A) The Director-General or an authorised officer may, at any time, require a person (called in this subsection the representative) acting on behalf of a recipient entity to which a preventive measures notice is given to make a statutory declaration in the prescribed form in relation to any document or information that the representative is required to provide pursuant to the notice.".

Amendment of section 10

12. In the principal Act, in section 10 —

(*a*) delete subsection (3);

(*b*) in subsections (6) and (7), replace "$5,000" with "$50,000"; and

(*c*) after subsection (10), insert —

"(10A) The Director-General or an authorised officer may at any time require a person to whom a notice is issued under this section, to make a statutory declaration in the prescribed form in relation to any document or information that the person is required to provide pursuant to that notice.".

Amendment of section 11

13. In the principal Act, in section 11(1), replace "section 5" with "this Act".

New sections 11A and 11B

14. In the principal Act, after section 11, insert —

"**Sharing of information**

11A. If the Director-General or an authorised officer is of the view that any document or information obtained from any entity or individual pursuant to any notice given or issued under section 9 or 10, or any requirement made under section 11, is necessary or relevant to an evaluation conducted by an assessor, or any person who is coordinating, assisting or otherwise involved in the evaluation, the Director-General or authorised officer may share the document or information with that assessor or person.

Direction to take remedial action

11B.—(1) The Director-General or an authorised officer may, based on any evaluation report submitted by an assessor, or any document or information obtained from any entity or individual pursuant to any notice given or issued under section 9 or 10, or any requirement made under section 11, give a direction to any entity or individual to take any remedial action for the purpose of —

(*a*) preventing, reducing or controlling any land or forest fire outside Singapore that gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore; or

(*b*) stopping or preventing the entity or individual from carrying on any business arrangement with another entity or individual.

(2) Any entity or individual that is given a direction under subsection (1) shall be guilty of an offence if the entity or individual fails, without reasonable excuse, to comply with the direction, and shall be liable on conviction to a fine not exceeding $20 million.".

Replacement of section 13

15. In the principal Act, replace section 13 with —

"**Protection from personal liability**

13. No liability shall be incurred by —

(*a*) the Director-General;

(*b*) any authorised officer;

(*c*) any member, officer or employee of the Agency;

(*d*) any other person acting under the direction of the Agency;

(*e*) any assessor;

(*f*) any person who is coordinating, assisting or otherwise involved in any evaluation conducted by an assessor; or

(*g*) a member of the advisory committee established pursuant to regulations made under section 24(1),

for anything which is done in good faith and with reasonable care in —

(*h*) the exercise or purported exercise of any power under this Act; or

(*i*) the performance or purported performance of any function or duty under this Act.".

New sections 14A and 14B

16. In the principal Act, before section 15, insert —

"**Power of arrest**

14A.—(1) The Director-General or an authorised officer may arrest without warrant any individual whom the Director-General or authorised officer reasonably believes has committed an offence under this Act (whether the offence is committed before, on or after the date of commencement of section 16 of the Transboundary Haze Pollution (Amendment) Act 2026).

(2) The Director-General or an authorised officer may exercise all or any of the powers in relation to investigations into an arrestable offence conferred on a police officer by the Criminal Procedure Code 2010 in any case relating to the commission of an offence under this Act.

(3) Every offence under this Act (whether the offence is committed before, on or after the date of commencement of section 16 of the Transboundary Haze Pollution (Amendment) Act 2026) is deemed to be an arrestable offence within the meaning of the Criminal Procedure Code 2010.

Publication of matters

14B.—(1) The Minister or the Agency may publish (whether in or outside Singapore) —

(*a*) a list of entities or individuals who have been convicted of an offence under this Act;

(*b*) a list of entities or individuals who have failed to comply with a preventive measures notice, a notice issued under section 10, or a requirement made under section 11(1) (whether the preventive measures notice, the notice under section 10, or the requirement under section 11(1), is given, issued or made before, on or after the date of commencement of section 16 of the Transboundary Haze Pollution (Amendment) Act 2026);

(*c*) a list of entities given a direction under section 8A(1);

(*d*) a list of entities or individuals designated under section 8D(1);

(*e*) a list of persons on notice;

(*f*) a list of entities given a direction under section 8A(1) that have failed to comply with the direction or have not undergone or completed an evaluation by an assessor, or have received an adverse report or a qualified report from an assessor; or

(*g*) any other matter that may be prescribed.

(2) No action or suit may be brought against the Agency or any person employed or engaged by the Agency in respect of the publication by the Minister or the Agency of any matter mentioned in subsection (1), if done in good faith and with reasonable care.".

Amendment of section 15

17. In the principal Act, in section 15 —

(*a*) in subsection (1), replace "Subject to subsection (3) and section 10(3), any" with "Any";

(*b*) in subsection (1)(*a*)(iv), delete "or" at the end;

(*c*) in subsection (1)(*a*)(v), insert "or" at the end;

(*d*) in subsection (1)(*a*), after sub-paragraph (v), insert —

"(vi) by sending it by email to the individual's email address;";

(*e*) in subsection (1)(*b*)(ii), replace "in Singapore; or" with a semi-colon;

(*f*) in subsection (1)(*b*)(iii), replace "in Singapore; and" with "; or";

(*g*) in subsection (1)(*b*), after sub-paragraph (iii), insert —

"(iv) by sending it by email to the partnership's email address; and";

(*h*) in subsection (1)(*c*)(ii), replace "in Singapore; or" with a semi-colon;

(*i*) in subsection (1)(*c*)(iii), replace "in Singapore." with "; or";

(*j*) in subsection (1)(*c*), after sub-paragraph (iii), insert —

"(iv) by sending it by email to the email address of the limited liability partnership or body corporate.";

(*k*) after subsection (1), insert —

"(1A) In addition, any notice, order or other document required or authorised to be given or served under this Act to or on an individual, a partnership, a limited liability partnership or a body corporate (called in this section an addressee) may be given or served to or on the addressee —

(*a*) by giving an electronic notice to the addressee by the addressee's chosen means of notification, stating —

(i) that the notice, order or document is available; and

(ii) how the addressee may use the addressee's chosen means of access to access the contents of the notice, order or document;

(*b*) where it is not reasonably practicable to effect service by any of the means set out in subsection (1), or where, by the exercise of reasonable diligence, the name, address of the place of residence or business or registered office or principal office, or the email address, of the addressee cannot be ascertained, by one or both of the following:

(i) by publishing it in a daily newspaper circulating in Singapore or any other news media that, in the opinion of the person serving the document, will be most likely to bring it to the attention of the addressee;

(ii) by posting it on a website maintained by the Agency and prescribed for this purpose; or

(*c*) by any other method that is prescribed as being authorised for the service of any notice, order or document of that kind.”; and

(*l*) replace subsections (2) and (3) with —

“(2) Service of a notice, order or other document takes effect —

(*a*) if the notice, order or document is sent by fax and a notification of successful transmission is received — on the day of transmission;

(*b*) if the notice, order or document is sent by prepaid registered post — 2 days after the day the notice, order or document was posted, whether or not it is returned undelivered;

(*c*) if the notice, order or document is sent by email — at the time that the email becomes capable of being retrieved by the person to whom it is sent;

(*d*) if the notice, order or document is published in a daily newspaper or other news media or posted on a website mentioned in subsection (1A)(*b*) — at the beginning of the day after the date on

which subsection (1A)(*b*) has been complied with; and

(*e*) if the notice, order or document is served in accordance with any prescribed method — at the time that is prescribed for any service by such method to take effect.

(3) In this section, a reference to a place of residence, place of business, registered office or principal office is a reference to a place of residence, place of business, registered office or principal office in or outside Singapore.

(4) In this section —

"chosen means of access", for an addressee on whom is or is to be served a notice, order or document required or authorised by this Act, means an electronic means the addressee agrees with the person giving or serving the notice, order or document as the means by which the addressee may access the contents of that notice, order or document;

"chosen means of notification", for an addressee on whom is or is to be served a notice, order or document required or authorised by this Act, means an electronic means that the addressee nominates to the person giving or serving the notice, order or document as the means by which the addressee may be notified that such a notice, order or document has been served on the addressee;

"email address" means the last email address given by the addressee concerned to the person giving or serving the notice, order or document as the email address for the service of notices, orders or documents under this Act.".

New section 16A

18. In the principal Act, after section 16, insert —

"**When penalty to be imposed in addition to other punishment**

16A. Where a court convicts any person of an offence under this Act, then, if any of the following amounts can be assessed:

(*a*) the amount of profit that the person gained as a result of committing that offence;

(*b*) the amount of loss that the person avoided as a result of committing that offence,

the court shall, in addition to imposing on that person any other punishment, order the person to pay as a penalty, within such time as may be specified in the order, a sum which is equal to the amount of profit gained, or loss avoided, and the penalty is recoverable as a fine.".

New section 17A

19. In the principal Act, after section 17, insert —

"**Absence of accused**

17A.—(1) This section applies if an accused, upon whom a notice is served under section 17(1) in relation to an offence (whether the offence was committed before, on or after the date of commencement of section 19 of the Transboundary Haze Pollution (Amendment) Act 2026), does not appear before the court at the hour and on the date specified in the notice.

(2) The court may proceed in the absence of the accused to hear and determine the charge against the accused if —

(*a*) the court is satisfied on oath that —

(i) the notice was duly served on the accused at least 7 days (or any shorter period that the court may consider reasonable in a particular case) before the hour and date specified in the notice for the accused to attend before the court; and

(ii) the accused was notified, when the notice was served on the accused, that the court may hear and determine the charge in the absence of the accused, if the accused fails to appear before the court in accordance with the notice; and

(*b*) no sufficient ground is shown for an adjournment.

(3) Unless the court proceeds in the absence of the accused under subsection (2) to hear and determine the charge against the accused, the court must postpone the hearing to a future date.

(4) If the court has proceeded in the absence of the accused under subsection (2) to hear and determine the charge, the accused may apply to the court to declare the proceedings in the absence of the accused to be void.

(5) The court can and must make a declaration that the proceedings in the absence of the accused are void only if the accused proves, on a balance of probabilities, that —

(*a*) the accused was unaware of both of the following until after the proceedings in the absence of the accused began:

(i) the notice to attend court;

(ii) the proceedings in the absence of the accused; and

(*b*) the accused made the application under subsection (4) within 21 days after the date on which the accused first knew of either of the following:

(i) the notice to attend court;

(ii) the proceedings in the absence of the accused.

(6) Subsections (4) and (5) do not apply to an accused body corporate, limited liability partnership, partnership or unincorporated association that —

(*a*) does not attend at the court at the hour and on the date specified in the notice to attend court; or

(*b*) fails to comply with the legal formalities relating to the appointment of a representative who purports to appear for the accused body corporate, limited liability partnership, partnership or unincorporated association at the time and place mentioned in the notice to attend court.

(7) The accused is not discharged by a declaration made under subsection (5).

(8) Subsections (4) and (5) do not affect any right to appeal against any decision made by the court in the proceedings in the absence of the accused.".

Amendment of section 19

20. In the principal Act, in section 19, replace subsection (1) with —

"(1) The Director-General may compound any offence under this Act that is prescribed as a compoundable offence by collecting from a person reasonably suspected of having committed the offence a sum not exceeding one half of the amount of the maximum fine that is prescribed for the offence.".

New section 22A

21. In the principal Act, after section 22, insert —

"**Certificate of Director-General on risk of haze pollution in Singapore**

22A.—(1) A certificate of the Director-General that there is a risk of haze pollution in Singapore arising from any land or forest fire outside Singapore is conclusive evidence of such risk.

(2) In any court proceedings, the court is not to allow evidence to be given for the purpose of disproving the fact stated in the certificate, and the certificate is to be admitted in evidence on its production without further proof.".

New sections 23A to 23D

22. In the principal Act, after section 23, insert —

"**Translation of documents**

23A. Where any document is required to be provided by any person (*X*) under this Act, or in relation to any matter under this Act, to —

(*a*) the Minister;

(*b*) the Director-General;

(*c*) any authorised officer;

(*d*) any member, officer or employee of the Agency;

(*e*) any other person acting under the direction of the Agency; or

(*f*) any assessor,

and that document is not in the English language, *X* must, at the same time that the document is provided to any person mentioned in paragraphs (*a*) to (*f*), or at any other time permitted by the person, provide an accurate translation of the document in the English language that must contain, or be accompanied by, a certificate by the translator stating —

(*g*) the translator's full name;

(*h*) the translator's address; and

(*i*) the translator's qualifications for making the translation.

Self-incrimination

23B.—(1) A person is not excused from complying with any requirement under this Act to provide any document or information to an assessor, an authorised officer, the Director-General or the Agency (as the case may be) on the ground that the provision of the document or information might tend to incriminate the person.

(2) Where a person claims, before making a statement disclosing any information, or providing a document, that the person is required to provide under this Act, that the statement or document might tend to incriminate the person, that statement or document is not admissible in evidence against the person in criminal proceedings other than proceedings under this Act.

Confidentiality obligation not a defence

23C.—(1) Any duty of confidentiality or privacy imposed by any contract, common law or rule of professional conduct is not a defence to a charge for an offence under this Act for any failure to comply with any notice, order or requirement given, made or issued (as the case may be) under this Act relating to the provision of any document or information.

(2) A person who in good faith complies with a notice, order or requirement given, made or issued (as the case may be) under this Act relating to the provision of any document or information is not treated as being in breach of such duty of confidentiality or privacy.

Exemption

23D. The Minister may, by order in the *Gazette*, exempt any person or class of persons from all or any of the provisions of this Act, either generally or in a particular case and subject to such conditions or restrictions as the Minister may impose.".

Amendment of section 24

23. In the principal Act, in section 24(1) —

(*a*) in paragraph (*a*), delete "and" at the end; and

(*b*) after paragraph (*a*), insert —

"(*aa*) for the establishment of an advisory committee for the purpose of advising the Director-General on any risk of haze pollution in Singapore arising from any land or forest fire outside Singapore,

including the constitution and functions of such committee;

(*ab*) for the establishment of a panel of assessors and any matter relating to the panel, including —

(i) the constitution and functions of the panel;

(ii) the appointment of a member of the panel;

(iii) the powers, duties and functions of an assessor, and any other person coordinating, assisting, or in any way involved in an evaluation conducted by an assessor under Part 2A; and

(iv) establishing any process for the resolution or settlement of any dispute or matter between —

(A) the panel, one or more assessors or any person coordinating, assisting or in any way involved in an evaluation conducted by an assessor under Part 2A; and

(B) an entity subject to a direction under section 8A(1),

and any other matter related to the process;

(*ac*) for the making, use or disclosure of any evaluation report of an assessor under Part 2A;

(*ad*) for the prevention or regulation of disclosure of any document or information obtained by a member of the panel or an assessor for the purposes of

conducting any evaluation under Part 2A, or by any person coordinating, assisting or in any way involved in the evaluation;

(*ae*) for the evidence that is required to be produced by any person in order to prove any fact in any specified circumstance, the manner in which the evidence is to be produced and that any fact may be proved by the evidence prescribed; and".

Saving and transitional provisions

24.—(1) Section 15 of the principal Act (as amended by section 17 of the Transboundary Haze Pollution (Amendment) Act 2026) applies in relation to the service of any notice, order or other document required or authorised to be given or served under the principal Act, including where the service of such notice, order or other document is occasioned by any conduct before the date of commencement of section 17 of the Transboundary Haze Pollution (Amendment) Act 2026.

(2) For a period of 2 years after the date of commencement of any provision of this Act, the Minister may, by regulations, prescribe any additional provisions of a saving or transitional nature consequent on the enactment of that provision that the Minister considers necessary or expedient.

EXPLANATORY STATEMENT

This Bill seeks to amend the Transboundary Haze Pollution Act 2014 (the Act) to enhance the regulatory levers in dealing with haze pollution in Singapore arising from land or forest fires outside Singapore. The Bill —

(*a*) amends certain offences and enhances the penalties for offences under the Act;

(*b*) amends the defences and presumptions provided under the Act;

(*c*) provides for the appointment of assessors and the designation of certain entities and individuals;

(*d*) allows the Minister for Sustainability and the Environment (the Minister) to specify certain entities that the Minister knows or has reason to suspect to be involved in certain activities;

(*e*) provides for a civil liability framework;

(*f*) allows the Director-General of Environmental Protection (the Director-General) to share with assessors information obtained under the Bill in certain circumstances;

(*g*) allows directions to be given by the Director-General for any person to take remedial action;

(*h*) provides for all offences under the Act to be arrestable;

(*i*) allows different modes of service of any notice, order or any other document;

(*j*) allows criminal proceedings to be conducted in the absence of an accused; and

(*k*) allows certain certificates made by the Director-General to be conclusive evidence.

Clause 1 relates to the short title and commencement.

Clause 2 amends the long title to extend its scope to conduct that causes or contributes to land or forest fires outside Singapore that give rise to haze pollution in Singapore or a risk of haze pollution in Singapore.

Clause 3 amends section 2(1) to amend the definition of "authorised officer". This amendment arises from the enhancement of the regulatory regime under the Act, that is, the new Parts 2A, 2B and 2C (inserted by clause 10). Under the enhanced regulatory regime, persons may be appointed by the Monetary Authority of Singapore or a Minister (other than the Minister for Sustainability and the Environment) directed by the Prime Minister as authorised officers to exercise certain powers or perform certain functions or duties under the Act for certain specified matters. For all other matters, authorised officers continue to be persons appointed by the Director-General under section 3(2) of the Environmental Protection and Management Act 1999.

Clause 3 also introduces definitions for the terms "assessor", "designated person", "person on notice" and "regulated entity" for the purposes of the enhanced regulatory regime, and provides non-exhaustive examples of what constitute a "business arrangement" for the purposes of the Act e.g., arrangements for the supply of goods or services, grant or provision of financial services, financing or of financial assistance and dealings in property or financial assets.

Clause 4 amends section 3(*b*) and (*c*)(i) by replacing the existing references to haze pollution in Singapore with any land or forest fire on land outside Singapore

that gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore.

Clause 5 replaces section 4 which provides for extraterritorial application of the Act. The new section 4 provides that the Act extends to any conduct or thing outside Singapore that causes or contributes to a land or forest fire outside Singapore giving rise to haze pollution in Singapore or a risk of haze pollution in Singapore. The Act also extends to any other conduct or occurrence outside Singapore that is required for exercising the existing and new enhanced powers under the Act, including giving directions under the new section 8A, making designations under the new section 8D, issuing notices under the new section 8H, and making the requirements under section 11(1).

Clause 6 amends section 5 to lower the threshold for an offence to be committed under that section. Before the amendment, an entity commits an offence under section 5(1) only if there is actual haze pollution in Singapore at or around the time an entity engages in conduct that causes or contributes to any haze pollution in Singapore or condones such conduct by another entity or individual. After the amendment, an entity commits an offence if it engages in conduct that causes or contributes to any land or forest fire outside Singapore, or engages in conduct that condones any similar conduct by another entity or individual, and there is haze pollution in Singapore or a risk of haze pollution in Singapore arising from the fire.

Clause 6 makes a similar amendment to section 5(3). After the amendment, an entity commits an offence if it participates in the management of another entity (who is the owner or occupier of any land outside Singapore), and the other entity engages in conduct that causes or contributes to a land or forest fire on that land, or engages in conduct that condones such conduct by another entity or individual, and that fire gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore.

Clause 6 also increases the maximum fine for the amended offences in section 5(1) and (3) to $1 million for every day or part of a day that haze pollution in Singapore or a risk of haze pollution in Singapore arises from the land or forest fire concerned, and provides for an additional fine of up to $500,000 for every day or part of a day of non-compliance with a preventive measures notice issued under section 9 in the specified circumstances.

Next, clause 6 excludes the application of section 26H(4) of the Penal Code 1871 (defence to a strict liability offence of exercising reasonable care) to the offences under section 5(1) or (3). Finally, the aggregate maximum fine under section 5(5) is increased from $2 million to $20 million.

Clause 7 amends section 6 to impose a statutory duty on an entity not to engage in conduct that causes or contributes to a land or forest fire outside Singapore, or condones such conduct by another entity or individual, where the land or forest

fire gives rise to haze pollution in Singapore or a risk of haze pollution in Singapore. An entity that participates in the management of another entity that owns or occupies land outside Singapore must also ensure that the other entity does not engage in either form of conduct in relation to a land or forest fire on that land.

Clause 7 also removes the application of the defences and other incidents applicable to actions for breach of statutory duty under section 6(3).

Clause 8 replaces section 7, which provides the defences against prosecutions for offences under section 5(1) or (3) and civil claims for breaches of duty under section 6(1) or (2). Under the new section 7, an accused or defendant must prove, on a balance of probabilities, that the conduct causing or contributing to the land or forest fire was carried out by a person who was not related to the accused or defendant (or, in the case of section 5(3) or 6(2), the second entity mentioned in that provision), and who acted without the knowledge or consent of the accused or defendant (or the second entity), or contrary to the instructions of the accused or defendant (or the second entity).

The accused or defendant must also prove, on a balance of probabilities, that the accused or defendant has taken all reasonable measures to prevent that person's conduct and to extinguish or prevent the spread of the fire. The new section 7(3) defines when a person is related to another person for the purposes of these defences.

Clause 9 amends section 8 to introduce additional rebuttable presumptions. For example, the new section 8(1A) provides that where it is proved from any available information that there is smoke over any land outside Singapore, it is presumed that there is a land or forest fire on that land. In addition, under the new section 8(1B), where it is proved or presumed that there is such land or forest fire on the land outside Singapore, and it is proved from any available information that smoke from that fire is moving in the direction of Singapore, it is presumed that there is a risk of haze pollution in Singapore arising from that land or forest fire.

Clause 9 also extends the existing presumption in section 8(2) concerning conduct and ownership or occupation of land to cases involving a risk of haze pollution in Singapore. The clause also introduces the new section 8(5) which provides for a presumption of ownership or occupation of land by an entity where it is proved the entity entered into any contract, etc., relating to the land.

Clause 10 inserts new Parts 2A, 2B, 2C and 2D.

The new Part 2A (comprising new sections 8A, 8B and 8C) deals with assessors. Certain entities will be required to appoint one or more assessors from a panel of assessors. The assessors will study such entities' operations, corporate relationships and supply chains for the purposes of determining their involvement in any land or forest fire outside Singapore. Certain powers will be conferred on the assessors for them to effectively conduct the evaluation.

The new section 8A empowers the Director-General to direct certain entities to appoint one or more assessors (as may be specified by the Director-General) from a panel of assessors established for the purposes of the Act. The power to direct covers several types of entities which include an entity that has been convicted of an offence under the Act, that has failed to comply with certain directions, notices or requirements, or that the Director-General knows or has reason to suspect to have committed an offence or is unlikely to comply with certain directions, notices or requirements. The power to direct also extends to entities that are involved in business arrangements with certain proscribed entities, including through supply chain arrangements.

An entity given a direction must appoint the assessors at its own expense. The National Environment Agency (the Agency) may pay outstanding amounts owed to an assessor or another person who is coordinating, assisting or otherwise involved in the conduct of the evaluation conducted by an assessor, and recover those amounts from the entity as a civil debt.

The new section 8B provides for the establishment of a panel of assessors in accordance with regulations made under the Act.

The new section 8C requires an assessor to evaluate the extent of an entity's direct or indirect involvement in any land or forest fire outside Singapore and any other matters specified by the Director-General. The assessor must make full and frank disclosure to the Director-General, despite any obligation owed to the appointing entity, and may exercise powers to inspect land, give directions, obtain documents and information, and require statutory declarations. The assessor must submit an evaluation report directly to the Director-General, and the evaluation report is admissible as evidence of any fact stated in it in civil or criminal proceedings. The Director-General may issue guidelines or give any directions to the assessor that relates to the conduct of any evaluation under the new Part 2A.

An entity that refuses an assessor entry to its land or fails to comply with the assessor's directions or requirements commits an offence punishable on conviction with a fine not exceeding $20 million. Any other person who obstructs, hinders or delays an assessor in performing the assessor's duty also commits an offence, with higher penalties for a second or subsequent offence.

The new Part 2B (comprising new sections 8D to 8G) allows the Minister to designate certain entities and individuals. The relevant Minister may specify certain prohibitions and measures that apply in respect of certain dealings involving the entity or individual so designated.

The new section 8D empowers the Minister to designate an entity or individual as a designated person if the entity or individual has been convicted of an offence under the Act, if the entity or individual has failed to comply with certain directions, notices or requirements, or if the Minister knows or has reason to suspect that the entity or individual has committed an offence or is unlikely to

comply with certain directions, notices or requirements. The power to designate also extends to certain entities or individuals involved in business arrangements with certain proscribed entities or persons, including through supply chain arrangements.

Before making a designation, the Minister must ordinarily give the entity or individual concerned notice and at least 14 days to make representations, which the Minister must consider. The Minister may dispense with this procedure if the Minister considers it impracticable or undesirable to do so in any particular case. Once a designation is made, the Minister must, as far as practicable and without delay, give notice of the designation.

The new section 8E empowers the relevant Minister, by order in the *Gazette*, to impose prohibitions or measures concerning designated persons or classes of designated persons. These may prohibit the supply or procurement of goods or services, the provision of financial assistance or financial services, dealings in property and business arrangements (including requiring existing arrangements to cease), that involve designated persons.

The new section 8E also protects persons from civil liability for acts or omissions done in good faith and with reasonable care for the purpose of complying with an order made under that section.

The new section 8F empowers the Minister to cancel a designation on the Minister's own initiative or on application by the designated person. The Minister may reject an application without considering its merits if it is made within 12 months after the designation or after an earlier application was rejected on its merits. The Minister must give notice of a decision to cancel a designation to the person concerned and any other person who, in the Minister's opinion, ought to be notified.

The new section 8G requires the Agency to notify designations and cancellations in the *Gazette* as soon as practicable and precludes any action or suit against the Agency for making such notifications.

The new Part 2C (comprising new sections 8H, 8I and 8J) relates to persons on notice.

The new section 8H empowers the Minister, where satisfied that it is necessary or expedient to prevent, reduce or control any risk of haze pollution in Singapore, to specify an entity as a person on notice by written notice. The power applies to entities that the Minister knows or has reason to suspect to carry on certain businesses, or have business relationships or business arrangements with certain proscribed entities, among others. Before giving the notice, the Minister must ordinarily give the entity at least 14 days to make representations and consider any representation made, unless the Minister considers that it is impracticable or undesirable to do so.

The new section 8I empowers the Minister to cancel an entity's status as a person on notice on the Minister's own initiative or on application by the entity. The Minister may reject an application without considering its merits if it is made within 12 months after the entity was specified as a person on notice or after an earlier application was rejected on its merits. The Minister must, as far as practicable and without delay, notify the entity of a decision to cancel its status.

The new section 8J requires a person on notice to ensure that it does not enter into or continue any business arrangement with an entity or individual whose conduct constitutes an offence under the Act. The person on notice must also ensure that it does not directly or indirectly source, purchase, procure or use goods manufactured with, or assembled or produced using, any goods produced or sold by certain proscribed entities. The new section 8J also protects persons from civil liability for acts or omissions done in good faith and with reasonable care for the purpose of complying with its obligations under that section.

The new Part 2D (comprising new sections 8K and 8L) relates to civil penalties.

The new section 8K empowers the Agency, with the consent of the Public Prosecutor, to bring an action in court for a civil penalty against a person who contravenes any provision of the Act. Where the contravention is established on a balance of probabilities, the court may impose a civil penalty of up to $10 million, subject to a minimum of $100,000 for an entity or $50,000 for an individual. The new section 8K also provides for civil penalties to be imposed by consent order, with or without admission of liability. Any defence available to a person prosecuted for the contravention of any provision of the Act is also available in an action for a civil penalty in respect of that contravention.

The new section 8L prohibits the commencement of an action under the new section 8K more than 6 years after the Agency becomes aware of the contravention concerned, or where the person has been convicted or acquitted in criminal proceedings for the contravention (except where the acquittal is on the ground of withdrawal of the charge). An action under the new section 8K must also be stayed if criminal proceedings are commenced for the contravention concerned, and may be continued only if the person is granted a discharge not amounting to an acquittal, or the charge is withdrawn.

Clause 11 amends section 9 to extend the preventive measures notice regime to land or forest fires outside Singapore that give rise to a risk of haze pollution in Singapore. The amendments also provide that any information (and not only satellite and meteorological information) may be considered in issuing such a preventive measures notice.

Clause 11 also introduces a new section 9(2A) which empowers the Director-General or an authorised officer to require a person acting on behalf of an entity that receives a preventive measures notice to make a statutory

declaration concerning documents or information that the person is required to provide under that notice.

Clause 12 amends section 10 to increase the fines specified in subsections (6) and (7) from $5,000 to $50,000 and to empower the Director-General or an authorised officer to require a person issued with a notice under that section to make a statutory declaration concerning documents or information provided pursuant to the notice.

Next, clause 12 deletes section 10(3), and service of notices issued under section 10(1) is to be effected in accordance with the amended section 15.

Clause 13 amends section 11(1) so that the investigation powers under that section will apply to any offence under the Act, and not only section 5.

Clause 14 inserts new sections 11A and 11B.

The new section 11A empowers the Director-General or an authorised officer to share documents or information obtained pursuant to section 9, 10 or 11 with an assessor or a person coordinating, assisting or otherwise involved in an evaluation conducted by an assessor, if the Director-General or authorised officer considers the documents or information necessary or relevant to the evaluation.

The new section 11B empowers the Director-General or an authorised officer, based on an assessor's evaluation report or other information provided to the Director-General or authorised officer, to direct any entity or individual to take remedial action to prevent, reduce or control a land or forest fire outside Singapore giving rise to haze pollution in Singapore or a risk of haze pollution in Singapore, or to stop or prevent the entity or individual from carrying on a business arrangement with another entity or individual. An entity or individual that fails without reasonable excuse to comply with the direction commits an offence punishable on conviction with a fine not exceeding $20 million.

Clause 15 replaces section 13 to protect the specified persons from any liability for acts done in good faith and with reasonable care in the exercise or purported exercise of powers, or the performance or purported performance of functions or duties, under the Act.

Clause 16 inserts new sections 14A and 14B.

The new section 14A empowers the Director-General or an authorised officer to arrest without warrant an individual reasonably believed to have committed an offence under the Act (whether the offence is committed before, on or after the date of commencement of clause 16) and to exercise the investigation powers conferred on police officers in relation to arrestable offences under the Criminal Procedure Code 2010. The section also deems every offence under the Act (whether the offence is committed before, on or after the date of commencement of clause 16) to be an arrestable offence.

The new section 14B empowers the Minister or the Agency to publish, in or outside Singapore, lists of persons convicted of any offence under the Act, persons who have failed to comply with any direction, notice or requirement, designated persons under the new section 8D, persons on notice specified under the new section 8H, and entities that have not undergone or completed an assessment or have received an adverse report or qualified report from an assessor. The Agency or any person employed or engaged by the Agency is protected from actions or suits arising from such publications if done in good faith and with reasonable care.

Clause 17 amends section 15 to extend the methods by which notices, orders and other documents may be given or served, including by email and electronic notification using the addressee's chosen means of notification. In addition, service may be effected by publication in a daily newspaper circulating in Singapore or any other news media, or by posting on a prescribed website, if the other specified methods of service are not reasonably practicable or the name, address or email address of the addressee cannot be ascertained despite the exercise of reasonable diligence.

Clause 17 also specifies when service by the various methods takes effect and provides that any reference in section 15 to places of residence, places of business, registered offices and principal offices is to such places of residence, places of business, registered offices or principal offices in or outside Singapore.

Clause 18 inserts a new section 16A to require a court convicting a person of an offence under the Act to impose, in addition to any other punishment, a penalty equal to the amount of profit gained or loss avoided as a result of the commission of the offence, if either amount can be assessed. The penalty is recoverable as a fine.

Clause 19 inserts a new section 17A to empower a court to hear and determine a charge in the absence of an accused who fails to appear in accordance with a notice served under section 17(1). The court may proceed if it is satisfied that —

(*a*) the notice was duly served at least 7 days before the hearing, or within a shorter period considered reasonable by the court;

(*b*) the accused was informed of the possibility of proceedings in the accused's absence; and

(*c*) no sufficient ground for an adjournment has been shown.

The new section 17A(5) provides the grounds in which a court may declare that any proceedings in the absence of an accused are void. However, this avenue does not extend to bodies corporate, limited liability partnerships, partnerships or unincorporated associations that fail to attend court or comply with the formalities for appointing a representative. It is provided in the new section 17A(7) and (8) that a declaration under the new section 17A(5) does not discharge the accused or affect any right of appeal.

Clause 20 amends section 19 to empower the Director-General to compound any prescribed compoundable offence by collecting a sum not exceeding one half of the maximum fine prescribed for the offence from a person reasonably suspected of committing it. The cap on a composition sum of $5,000 is deleted.

Clause 21 inserts a new section 22A to provide that a certificate of the Director-General stating that there is a risk of haze pollution in Singapore arising from a land or forest fire outside Singapore is conclusive evidence of that risk. The court is not to allow any evidence to be given for the purpose of disproving the fact stated in the certificate, which is to be admitted in evidence on its production without further proof.

Clause 22 inserts new sections 23A, 23B, 23C and 23D.

The new section 23A requires a person providing a document that is not in the English language to the Minister, Director-General, etc., to provide an accurate English translation at the same time, or at another permitted time, accompanied by a translator's certificate.

The new section 23B provides that a person is not excused from complying with any requirement to provide any document or information on the ground that the provision may tend to incriminate the person. However, where the person claims, before making a statement providing the document or information, that the statement or document may be self-incriminating, the statement or document is inadmissible against that person in criminal proceedings other than proceedings under the Act.

The new section 23C provides that any duty of confidentiality or privacy is not a defence to a charge for an offence under the Act for any failure to comply with any notice, order or requirement relating to the provision of any document or information.

The new section 23D empowers the Minister, by order in the *Gazette*, to exempt any person or class of persons from all or any provisions of the Act, generally or in a particular case, subject to any condition or restriction imposed by the Minister.

Clause 23 amends section 24 to empower the making of regulations for the establishment of an advisory committee to advise the Director-General on any risk of haze pollution in Singapore arising from land or forest fires outside Singapore, and a panel of assessors. The amendments also enable regulations to prescribe the evidence required to be produced by a person to prove any fact in any specified circumstance and the manner in which the evidence is to be produced.

Clause 24 contains saving and transitional provisions.

EXPENDITURE OF PUBLIC MONEY

This Bill will involve the Government in extra financial expenditure, the exact amount of which cannot at present be ascertained.