

**CUSTOMS (VALUATION OF  
LOCALLY-MANUFACTURED GOODS FOR  
EXCISE DUTY) (AMENDMENT) REGULATIONS 2026**

**S.L. 364 of 2026**

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

**Ordered by Parliament to lie upon the Table:**

**9 June 2026**



*(Vide Notification No. S 297 in the Gazette Subsidiary  
Legislation Supplement No. 21 of 22 May 2026).*

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## **CUSTOMS ACT 1960**

### **CUSTOMS (VALUATION OF LOCALLY-MANUFACTURED GOODS FOR EXCISE DUTY) (AMENDMENT) REGULATIONS 2026**

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

#### **Citation and commencement**

**1.** These Regulations are the Customs (Valuation of Locally-Manufactured Goods for Excise Duty) (Amendment) Regulations 2026 and come into operation on 1 June 2026.

#### **Amendment of regulation 10**

**2.** In the Customs (Valuation of Locally-Manufactured Goods for Excise Duty) Regulations 2022 (G.N. No. S 923/2022), in regulation 10, after paragraph (3), insert —

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

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

Made on 29 April 2026.

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

[R017.005.0001.V9; C.07.01.02.002.V003;  
AG/LEGIS/SL/70/2020/18]

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