



REPUBLIC OF SINGAPORE

GOVERNMENT GAZETTE

ACTS SUPPLEMENT

Published by Authority

NO. 9]

FRIDAY, FEBRUARY 21

[2025

First published in the *Government Gazette*, Electronic Edition, on 17 February 2025 at 5 pm.

The following Act was passed by Parliament on 8 January 2025 and assented to by the President on 3 February 2025:—

REPUBLIC OF SINGAPORE

No. 6 of 2025.

I assent.

THARMAN SHANMUGARATNAM,

President.

3 February 2025.



An Act to amend the Customs Act 1960.

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 Customs (Amendment) Act 2025 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

Amendment of section 3

2. In the Customs Act 1960 (called in this Act the Customs Act), in section 3(1) —

- (a) delete “, unless the context otherwise requires”;
- (b) after the definition of “authentication code”, insert —
 - ““auxiliary police officer” means an auxiliary police officer appointed under the Police Force Act 2004;”; and
- (c) after the definition of “master”, insert —
 - ““mobile communication device” means —
 - (a) a mobile phone; or
 - (b) any wireless handheld device (such as a tablet computer) or wearable device (such as a smart watch) designed or capable of being used for a communication function;”.

Amendment of section 51

3. In the Customs Act, in section 51, after subsection (5), insert —

“(6) The licensee of a licensed warehouse must remove all dutiable goods from the warehouse before —

- (a) the expiry of the period of the licence; or
 - (b) if the Director-General serves on the licensee a notice of withdrawal of the licence, the date of withdrawal specified in the notice.
- (7) A licensee who, without reasonable excuse, fails to comply with subsection (6) shall be guilty of an offence.

(8) If a licensee fails to comply with subsection (6), the Director-General may do all or any of the following:

- (a) remove all dutiable goods from the warehouse;
- (b) store the dutiable goods in a Government warehouse or licensed warehouse;
- (c) forfeit the dutiable goods after one month from the date of the expiry or withdrawal (as the case may be) of the licence;
- (d) dispose of all dutiable goods forfeited under paragraph (c) in accordance with this Act.

(9) Any costs incurred by the Director-General pursuant to subsection (8) are recoverable by the Director-General from the licensee as a debt due to the Government.

(10) To avoid doubt, subsection (6) does not affect the operation of sections 27 and 59.”.

Amendment of section 91

4. In the Customs Act, in section 91, after subsection (2), insert —

“(2A) The Director-General may authorise in writing an auxiliary police officer who is employed on any duty or service relating to customs to exercise any power under this section with respect to such duty or service.

(2B) An auxiliary police officer authorised under subsection (2A) is deemed to be a proper officer of customs for the purposes of this section.”.

Amendment of section 101

5. In the Customs Act, in section 101 —

(a) replace subsection (1) with —

“(1) This section applies if it appears to any Magistrate, or any senior officer of customs not below the rank of Assistant Director-General of Customs, upon information and after any inquiry which he or she thinks necessary, that there is

reasonable cause to believe that in any dwelling house, shop or other building or place, there are concealed or deposited —

- (a) any dutiable or uncustomed goods;
- (b) any goods liable to forfeiture under this Act;
- (c) any goods as to which any offence under this Act has been committed;
- (d) any books, records, documents or other articles, directly or indirectly relating to any transaction or dealing in any of the goods mentioned in this subsection;
- (e) any computers or associated devices, or mobile communication devices, containing or to which is available any data relating to any transaction or dealing in any of the goods mentioned in this subsection; or
- (f) any cash that may afford evidence as to the commission of an offence under this Act.

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

- (a) to enter the dwelling house, shop or other building or place and there to search for and seize —
 - (i) any goods reasonably suspected of being dutiable or uncustomed goods, or goods liable to forfeiture under this Act, or goods as to which any offence under this Act is suspected to have been committed;
 - (ii) any books, records, documents or other articles that are reasonably

believed to directly or indirectly relate to any transaction or dealing in any of the goods mentioned in this subsection;

- (iii) any computers or associated devices, or mobile communication devices, which are reasonably believed to contain any data relating to any transaction or dealing in any of the goods mentioned in this subsection or to which such data is reasonably believed to be available; and
 - (iv) any cash reasonably believed to afford evidence as to the commission of an offence under this Act;
- (b) to arrest any person being in the dwelling house, shop, building or place, in whose possession anything mentioned in paragraph (a) may be found, or whom the officer of customs may reasonably suspect to have concealed or deposited anything mentioned in that paragraph;
- (c) to inspect the operation of, and any data contained in or available to, anything mentioned in paragraph (a)(iii);
- (d) to, without payment, make copies of, or take extracts from —
- (i) anything mentioned in paragraph (a)(ii); or
 - (ii) any data contained in or available to anything mentioned in paragraph (a)(iii); and

- (e) to take any reasonable steps to preserve anything mentioned in paragraph (a)(ii), (iii) or (iv).”; and

(b) after subsection (2), insert —

“(3) In this section and section 103, “data” includes any computer program or computer software installed in a computer and any computer output (within the meaning given by section 2(1) of the Computer Misuse Act 1993).”.

Replacement of section 103

6. In the Customs Act, replace section 103 with —

“When search may be made without warrant

103.—(1) This section applies if —

- (a) it appears to any senior officer of customs that there is reasonable cause to believe that in any dwelling house, shop or other building or place there are concealed or deposited —
 - (i) any dutiable or uncustomed goods;
 - (ii) any goods liable to forfeiture under this Act;
 - (iii) any goods as to which any offence under this Act has been committed;
 - (iv) any books, records, documents or other articles, directly or indirectly relating to any transaction or dealing in any of the goods mentioned in this subsection;
 - (v) any computers or associated devices, or mobile communication devices, containing or to which is available any data relating to any transaction or dealing in any of the goods mentioned in this subsection; or
 - (vi) any cash that may afford evidence as to the commission of an offence under this Act; and

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

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

- (a) all the powers mentioned in section 101 as if the officer were authorised to do so by a warrant issued under that section, except in relation to any computer or associated device; and
- (b) all the powers mentioned in section 110A with respect to any computer or associated device.”.

Deletion of section 103A

7. In the Customs Act, delete section 103A.

Amendment of section 106

8. In the Customs Act, in section 106, after subsection (1), insert —

“(1A) The Director-General may authorise in writing an auxiliary police officer who is employed on any duty or service relating to customs to exercise the power under subsection (1).

(1B) An auxiliary police officer authorised under subsection (1A) is deemed to be an officer of customs for the purposes of this section.”.

New section 109A

9. In the Customs Act, after section 109, insert —

“General power to search person

109A.—(1) If a proper officer of customs reasonably suspects that a person has committed or is committing an offence under this Act, the officer may stop that person and do either or both of the following:

(a) search any bag or thing belonging to or in the possession of that person;

(b) require that person to reveal the contents of that person's pockets, if any.

(2) The Director-General may authorise in writing an auxiliary police officer who is employed on any duty or service relating to customs to exercise any power under subsection (1).

(3) An auxiliary police officer authorised under subsection (2) is deemed to be a proper officer of customs for the purposes of this section.”.

Amendment of section 110

10. In the Customs Act, in section 110 —

(a) in the section heading, after “**offence**”, insert “**and cash**”;

(b) in subsection (1), replace “or documents” with “, documents or mobile communication devices”;

(c) after subsection (1), insert —

“(1A) The Director-General may authorise in writing an auxiliary police officer employed on any duty or service relating to customs, to seize any goods under subsection (1) as follows:

(a) for any goods reasonably suspected to be 400 sticks or less of dutiable or uncustomed cigarettes — on his or her own accord;

(b) for any goods reasonably suspected to be more than 400 sticks of dutiable or uncustomed cigarettes, or other types of dutiable or uncustomed goods — at the direction of a senior officer of customs.”;

(d) in subsection (2), replace “or aircraft” with “, aircraft, books, documents or mobile communication devices”;

(e) after subsection (2), insert —

“(2A) In addition, if an officer of customs has reasonable cause to suspect that any cash found in any place either on land or in the territorial waters of Singapore or on any person may afford evidence as to the commission of any offence under this Act or breach of a provision of this Act, the officer of customs —

(a) may seize the cash; and

(b) must deliver the seized cash, as soon as practicable, into the care of a proper officer of customs whose duty it is to receive the same.

(2B) The Director-General may authorise in writing an auxiliary police officer employed on any duty or service relating to customs to exercise any power under subsection (2A) at the direction of a senior officer of customs.

(2C) An auxiliary police officer authorised under subsection (1A) or (2B) is deemed to be an officer of customs for the purposes of this section.”;

(f) in subsection (3), replace “any goods, vehicles, vessels or aircraft are seized” with “any goods, vehicle, vessel, aircraft, book, document, mobile communication device or cash is seized”; and

(g) in subsection (3), replace “the goods, vehicles, vessels or aircraft” with “the goods, vehicle, vessel, aircraft, book, document, mobile communication device or cash”.

New section 110A

11. In the Customs Act, after section 110, insert —

“Inspection of computers, etc.

110A.—(1) This section applies where —

- (a) a Magistrate or senior officer of customs not below the rank of Assistant Director-General of Customs personally exercises any power under section 102;
- (b) a senior officer of customs exercises any power under section 103;
- (c) an officer of customs exercises any power under a warrant under section 101 or any power under section 110; or
- (d) an auxiliary police officer exercises any power under an authorisation under section 110.

(2) Without affecting any powers under section 101 or 110, the Magistrate, senior officer of customs, officer of customs or auxiliary police officer (as the case may be) (each called *X*) may, in connection with the exercise of any power mentioned in subsection (1), do all or any of the following in respect of any computer or associated device found in or at the dwelling house, shop or other building or place concerned, as the case may be:

- (a) inspect the operation of the computer or associated device, and any data contained in or available to it, if *X* reasonably believes that the computer or associated device contains data, or data is available to it, that —
 - (i) relates to any transaction or dealing in any of the goods mentioned in section 101, 103 or 110, as the case may be; or
 - (ii) is evidential material that is relevant to an offence under this Act, any breach of the provisions of this Act or of any restriction or condition subject to or upon which any licence or permit has been granted;

(b) require —

- (i) the person by whom or on whose behalf the computer or associated device is or has been so used; or
- (ii) any person having charge of, or otherwise concerned with the operation of, the computer or associated device,

to provide *X* with any reasonable assistance that he or she may require for the purpose of paragraph (a);

- (c) without payment, make copies of, or take extracts from, any data contained in or available to the computer or associated device;
- (d) without payment, take possession of the computer or associated device where, in *X*'s opinion —
 - (i) the inspection of the computer or associated device, or the inspection or copying of or the taking of any extract from, any data contained in or available to the computer or associated device, cannot reasonably be performed without taking possession;
 - (ii) the computer or associated device may be interfered with or destroyed unless possession is taken; or
 - (iii) the computer or associated device may be required as evidence in proceedings instituted or commenced for any purpose of, or in connection with, this Act;
- (e) take onto the premises any equipment and material that *X* requires for the purpose of exercising any power under this section;
- (f) operate any electronic equipment on the premises for the purpose of exercising any power under this section.

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

Amendment of section 112

12. In the Customs Act, in section 112, after subsection (7), insert —

“(8) Subject to subsection (9), the Director-General may authorise in writing an auxiliary police officer employed on any duty or service relating to customs, to arrest without warrant —

- (a) any person found committing or attempting to commit, or employing or aiding any person to commit, or abetting the commission of, an offence under this Act;
- (b) any person whom that officer reasonably suspects to have in the person’s possession any dutiable or uncustomed goods or any goods liable to seizure under this Act; or
- (c) any person whom that officer reasonably suspects has been guilty of an offence under this Act,

and may search, or cause to be searched, any person so arrested.

(9) An auxiliary police officer may exercise any power under subsection (8) only at the direction of a senior officer of customs.

(10) Subsections (2) to (7) apply to an arrest and a search of an arrested person made by an auxiliary police officer under subsection (8), and any reference in those provisions to an officer of customs is a reference to the auxiliary police officer.”.

New section 127A

13. In the Customs Act, after section 127, insert —

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

127A.—(1) Subject to subsection (2), sections 370, 371 and 372 of the Criminal Procedure Code 2010 apply, with the necessary modifications, when any officer of customs or auxiliary police officer seizes any computer or associated device, mobile communication device or cash under any provision of this Act.

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

(a) in respect of which there has been committed, or there is reasonable cause to suspect that there has been committed, any offence under this Act or any breach of the provisions of this Act or of any restriction or condition subject to or upon which any licence or permit has been granted; and

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

New section 128KA

14. In the Customs Act, after section 128K, insert —

“Additional offences relating to goods in respect of which offence under section 128D, 128F, 128G, 128H, 128I or 128K is committed

128KA.—(1) An owner or occupier of any land or premises who —

(a) stores or keeps any goods; or

(b) permits or allows any other person to store or keep any goods,

on the land or premises shall be guilty of an offence if the goods are specified goods, unless the owner or occupier has exercised due care to ascertain that the goods are not specified goods.

(2) The owner of a vehicle or, if the vehicle is hired out by the owner to another person (called the hirer), the hirer who —

(a) uses the vehicle to store or keep, or convey, any goods; or

(b) permits or allows any other person to use the vehicle to store or keep, or convey, any goods,

shall be guilty of an offence if the goods are specified goods, unless the owner or hirer has exercised due care to ascertain that the goods are not specified goods.

(3) A person who is guilty of an offence under subsection (1) or (2) shall be liable on conviction to a fine not exceeding \$10,000.

(4) In this section, “specified goods” means —

(a) any goods in respect of which an offence under section 128D, 128F, 128G, 128H or 128I is committed; or

(b) any goods or intoxicating liquor in respect of which an offence under section 128K is committed.”.

Amendment of section 128L

15. In the Customs Act, in section 128L —

(a) in subsection (2), replace “not exceeding \$5,000” with “not exceeding \$10,000”;

(b) after subsection (2), insert —

“(2A) Any person mentioned in subsection (2) shall be liable to imprisonment for a term not exceeding 12 months in addition to the punishment prescribed under that subsection.”;

(c) in subsection (3), delete “, or to imprisonment for a term not exceeding 2 years, or to both”; and

(d) after subsection (3), insert —

“(3A) Any person mentioned in subsection (3) shall be liable to imprisonment for a term not exceeding 2 years in addition to the punishment prescribed under that subsection.”.

Amendment of section 137

16. In the Customs Act, in section 137 —

- (a) renumber the section as subsection (1) of that section;
- (b) in subsection (1), replace “and shall be liable —” with a full-stop;
- (c) in subsection (1), delete paragraphs (e) and (f); and
- (d) after subsection (1), insert —

“(2) Any person who, with intent to delay or obstruct the carrying out of an investigation under this Act, alters, suppresses, conceals or destroys any book, document or other record which —

- (a) the Director-General or any proper officer of customs may inspect, copy, make extracts of or take possession of under this Act; or
- (b) the person is or is liable to be required to give or produce to a proper officer of customs under this Act,

shall be guilty of an offence.

(3) A person who is guilty of an offence under subsection (1) or (2) shall be liable —

- (a) on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 18 months or to both; and
 - (b) in the case of a second or subsequent conviction, to a fine not exceeding \$20,000 and to imprisonment for a term not exceeding 3 years.”.
-