



REPUBLIC OF SINGAPORE

GOVERNMENT GAZETTE

ACTS SUPPLEMENT

Published by Authority

NO. 10]

FRIDAY, APRIL 17

[2026

First published in the *Government Gazette*, www.egazette.gov.sg, on 13 April 2026 at 5 pm.

The following Act was passed by Parliament on 6 November 2025 and assented to by the President on 25 November 2025:—

REPUBLIC OF SINGAPORE

No. 26 of 2025.

I assent.



THARMAN SHANMUGARATNAM,

President.

25 November 2025.

An Act to amend the Regulation of Imports and Exports Act 1995.

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

PART 1

AMENDMENT OF REGULATION OF IMPORTS AND EXPORTS ACT 1995

Amendment of section 2

2. In the Regulation of Imports and Exports Act 1995 (called in this Act the principal Act), in section 2(1) —

(a) after the definition of “authentication code”, insert —

““authorised certificate issuer” means a person who is authorised under section 10A(2) to issue trade information certificates;”;

(b) after the definition of “Board”, insert —

““certificate of origin” means a preferential certificate of origin or a non-preferential certificate of origin;”;

(c) after the definition of “export”, insert —

““false trade information certificate” means a trade information certificate —

(a) that is purportedly issued by the Director-General when it is not so issued;

(b) that is issued in contravention of section 10A(4);

(c) that contains any false or misleading information; or

(d) in respect of which any entry has been —

(i) erased or altered improperly or with intent to deceive;

(ii) falsified; or

(iii) otherwise tampered with;”;

(d) 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;

“non-preferential certificate of origin” means a trade information certificate that —

(a) certifies goods mentioned in that document as meeting the criteria specified by the Director-General so as to be considered as originating in a particular country or territory; and

(b) does not confer any tariff benefit for those goods;”;

(e) after the definition of “police officer”, insert —

““preferential certificate of origin” means a trade information certificate that —

(a) certifies goods mentioned in that document as meeting the criteria of a preferential tariff arrangement or agreement between Singapore and one or more other countries or territories so as to be considered as originating in a particular country or territory; and

(b) confers a tariff benefit for those goods;” and

(f) after the definition of “shipped as ships’ stores”, insert —

““trade information certificate” means any certificate (by whatever name called) certifying any one or more of the following matters in respect of any goods:

(a) their import into, export from, transhipment in or transit through Singapore;

(b) their manufacture, processing or production in Singapore;

(c) the place of origin of the goods;

(d) whether the goods are freely available for purchase in Singapore;

(e) whether the goods have been subject to any change or modification of any kind while they are in transit in Singapore;

(f) such other matter as may be prescribed,

but excludes any document certifying any of the matters mentioned in paragraphs (a) to (f) in respect of any goods that is prescribed as not being a trade information certificate;”.

New Part 3

3. In the principal Act, after section 10, insert —

“PART 3

TRADE INFORMATION CERTIFICATES

Issue of trade information certificates

10A.—(1) The Director-General may issue any trade information certificate in respect of any goods that the Director-General thinks appropriate.

(2) Without affecting subsection (1), the Director-General may authorise, for any period of time specified by the Director-General, any person to issue —

(a) on application to the person, any trade information certificate of any class, description or type in respect of goods of any class, description or type; or

(b) any trade information certificate of any class, description or type in respect of goods of any class, description or type manufactured in, or to be exported or re-exported from, Singapore by the person for the purposes of claiming a preferential rate of duty under such arrangement or agreement as may be prescribed, with any country or territory outside Singapore that provides for a self-certification or self-declaration scheme in relation to those goods.

(3) To avoid doubt, an authorisation made under subsection (2) in respect of any trade information certificate does not prevent the Director-General from issuing the trade information certificate under subsection (1).

(4) A person must not issue any trade information certificate of any class, description or type in respect of any class, description or type of goods (whether expressly or by implication) as an authorised certificate issuer for that class, description or type of trade information certificate in respect of that class, description or type of goods unless the person is in fact such authorised certificate issuer.

(5) To avoid doubt, subsection (4) does not apply in respect of any person issuing any trade information certificate for any goods if the person does not do so (whether expressly or by implication) as an authorised certificate issuer, whether or not for that trade information certificate or in respect of those goods.

(6) A person who contravenes subsection (4) shall be guilty of an offence and shall be liable on conviction —

- (a) in respect of a first offence — to a fine not exceeding \$100,000 or 3 times the value of the goods in respect of which the trade information certificate mentioned in that subsection was issued, whichever is greater, or to imprisonment for a term not exceeding 2 years or to both; and
- (b) in respect of a second or subsequent offence — to a fine not exceeding \$200,000 or 4 times the value of the goods in respect of which the trade information certificate mentioned in that subsection was issued, whichever is greater, or to imprisonment for a term not exceeding 3 years or to both.

Authorisation to issue trade information certificates

10B.—(1) An application for, or to renew, an authorisation as an authorised certificate issuer must —

- (a) be made to the Director-General in the form and manner that the Director-General specifies; and
- (b) state —
 - (i) the class, description or type of goods for which the applicant proposes to issue trade information certificates as an authorised certificate issuer; and
 - (ii) the class, description or type of trade information certificate which the applicant proposes to issue, and the matters which the applicant proposes to certify in respect of those goods, as an authorised certificate issuer.

(2) The Director-General may, after considering an application —

- (a) grant the application; or
- (b) refuse the application.

(3) The Director-General must not grant any application under subsection (2)(a) unless the Director-General is satisfied that the applicant is a fit and proper person to be an authorised certificate issuer of the class, description or type of trade information certificate, and in respect of the class, description or type of goods, to which the application relates.

(4) In determining whether an applicant is a fit and proper person for the purpose mentioned in subsection (3), the Director-General must take into account all relevant facts or matters, including but not limited to —

- (a) whether the applicant has contravened, or is reasonably suspected of having contravened, any provision of this Act or any regulations made under this Act; and
- (b) in the case of an application to renew an authorisation, whether the applicant has breached any condition imposed on the applicant under section 10C.

(5) The Director-General may, from time to time, prepare and publish a list of all authorised certificate issuers in the form and manner that the Director-General thinks fit.

Conditions of authorisation

10C.—(1) The Director-General may impose any condition that the Director-General thinks fit on the authorisation of a person as an authorised certificate issuer, including the matters that the person may certify, and the circumstances under which the person may certify, under the authorisation.

(2) The Director-General may impose different conditions in respect of —

- (a) different classes of authorised certificate issuers according to the class, description or type of trade information certificates that they may issue;
- (b) different classes, descriptions or types of goods in respect of which authorised certificate issuers may issue trade information certificates; or
- (c) authorised certificate issuers under different circumstances.

(3) Without limiting subsection (1), the Director-General may impose a condition requiring the authorised certificate issuer concerned to comply with —

- (a) any written law; or
- (b) any lawful requirement imposed by the Government or any public authority established under any public Act for a public purpose,

that is applicable to the issue, form or content of trade information certificates to which the authorised certificate issuer's authorisation relates.

(4) The Director-General may at any time (without compensation) modify, remove or add conditions of the authorisation of an authorised certificate issuer, but before modifying or adding any condition to an authorisation, the Director-General must serve a written notice on the authorised certificate issuer of the Director-General's intention.

(5) The written notice must —

- (a) state the modification or addition that the Director-General proposes to make; and
- (b) specify the time (being at least 14 days after the service of the written notice on the authorised certificate issuer) within which written representations may be made to the Director-General with respect to the proposed modification or addition.

(6) On receiving any written representation mentioned in subsection (5)(b), the Director-General must consider the representation and may —

- (a) reject the representation;
- (b) amend the proposed modification or addition in the manner that the Director-General thinks fit having regard to the representation; or
- (c) withdraw the proposed modification or addition.

(7) The Director-General must serve a written notice on the authorised certificate issuer of the Director-General's decision under subsection (6) and, in the case of subsection (6)(a) or (b), must specify in the notice the date from which the decision takes effect.

(8) To avoid doubt, the conditions imposed under this section must not be inconsistent with this Part or any regulations made under section 10I.

Cancellation or suspension of authorisation

10D.—(1) The Director-General may (without compensation) cancel, or suspend for a period not exceeding 6 months, the authorisation of an authorised certificate issuer (*X*) if the Director-General is satisfied that —

- (a) *X* obtained the authorisation or renewal of authorisation by fraud or misrepresentation;
- (b) *X* is contravening or not complying with, or has contravened or failed to comply with —
 - (i) a condition of the authorisation; or
 - (ii) any provision of this Act or any regulations made under this Act; or
- (c) *X* is no longer a fit and proper person to be such authorised certificate issuer.

(2) Before the Director-General takes any regulatory action against *X*, the Director-General must serve a written notice on *X* of the Director-General's intention.

(3) The written notice must —

- (a) state the regulatory action that the Director-General proposes to take and the reason for the regulatory action; and
- (b) specify the time (being at least 14 days after the service of the written notice on the authorised certificate issuer) within which written representations may be made to the Director-General with respect to the proposed regulatory action.

(4) On receiving any written representation mentioned in subsection (3)(b), the Director-General must consider the representation and may —

- (a) proceed with the proposed regulatory action;
- (b) where the proposed regulatory action was a suspension of the authorisation, proceed instead with a suspension of a duration that is different from what was proposed, or with a cancellation;
- (c) where the proposed regulatory action was a cancellation of the authorisation, proceed instead with a suspension of the authorisation; or
- (d) not proceed with the proposed regulatory action.

(5) The Director-General must serve a written notice on *X* of the Director-General's decision under subsection (4) and, in the case of subsection (4)(a), (b) or (c), must specify in the notice the date from which the decision takes effect.

(6) The cancellation or suspension of the authorisation of an authorised certificate issuer does not prejudice the enforcement by any person of any right or claim against the former authorised certificate issuer or authorised certificate issuer, or by the former

authorised certificate issuer or authorised certificate issuer of any right or claim against any person.

(7) In this section, “regulatory action” means the cancellation or suspension of the authorisation of an authorised certificate issuer under subsection (1).

Issue of trade information certificate containing false or misleading information

10E. An authorised certificate issuer who issues a trade information certificate containing any information which the authorised certificate issuer knows or ought reasonably to know is false or misleading shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years or to both.

Tampering with trade information certificates

10F.—(1) A person must not —

- (a) improperly or with intent to deceive, erase or alter;
- (b) falsify; or
- (c) otherwise tamper with,

any entry in a trade information certificate.

(2) Any person who contravenes subsection (1) shall be guilty of an offence and shall be liable on conviction —

- (a) in respect of a first offence — to a fine not exceeding \$100,000 or 3 times the value of the goods in respect of which the trade information certificate mentioned in that subsection was issued, whichever is greater, or to imprisonment for a term not exceeding 2 years or to both; and
- (b) in respect of a second or subsequent offence — to a fine not exceeding \$200,000 or 4 times the value of the goods in respect of which the trade information certificate mentioned in that subsection was issued,

whichever is greater, or to imprisonment for a term not exceeding 3 years or to both.

False representations relating to trade information certificates

10G.—(1) Any person who represents that a trade information certificate in respect of any goods is a trade information certificate that is issued by —

- (a) the Director-General;
- (b) an authorised certificate issuer; or
- (c) an authorised certificate issuer who is authorised to issue that class, description or type of trade information certificates in respect of that class, description or type of goods,

whether expressly or by implication, knowing or having reason to believe that the representation is false, shall be guilty of an offence.

(2) Any person who represents that a trade information certificate (whether or not issued by the Director-General or an authorised certificate issuer) is issued in respect of goods (goods *Y*) other than the goods for which it was issued, knowing or having reason to believe that the representation is false, shall be guilty of an offence.

(3) Any person who is guilty of an offence under subsection (1) shall be liable on conviction —

- (a) in respect of a first offence — to a fine not exceeding \$100,000 or 3 times the value of the goods in respect of which the trade information certificate mentioned in that subsection was issued, whichever is greater, or to imprisonment for a term not exceeding 2 years or to both; and
- (b) in respect of a second or subsequent offence — to a fine not exceeding \$200,000 or 4 times the value of the goods in respect of which the trade information certificate mentioned in that subsection was issued,

whichever is greater, or to imprisonment for a term not exceeding 3 years or to both.

(4) Any person who is guilty of an offence under subsection (2) shall be liable on conviction —

(a) in respect of a first offence — to a fine not exceeding \$100,000 or 3 times the value of goods *Y*, whichever is greater, or to imprisonment for a term not exceeding 2 years or to both; and

(b) in respect of a second or subsequent offence — to a fine not exceeding \$200,000 or 4 times the value of goods *Y*, whichever is greater, or to imprisonment for a term not exceeding 3 years or to both.

Issue of preferential certificate of origin by manufacturer or exporter who is not authorised certificate issuer

10H.—(1) Nothing in this Part prevents any manufacturer or exporter (*Z*) from issuing on *Z*'s own account, in respect of any of *Z*'s goods for export or re-export from Singapore, a preferential certificate of origin if —

(a) there is a preferential tariff arrangement or agreement between Singapore and the country or territory to which the goods are to be exported or re-exported that permits the issue of the preferential certificate of origin by *Z*;

(b) the preferential certificate of origin is in the form and manner acceptable to that country or territory; and

(c) *Z* does not issue the preferential certificate of origin (whether expressly or by implication) as an authorised certificate issuer.

(2) *Z* must maintain proper and accurate records of all preferential certificates of origin issued, including copies of the documents that were relied on by *Z* for the purpose of issuing the certificates, for the period of time that may be required under the relevant preferential tariff arrangement or agreement.

(3) The Director-General may require *Z* to provide to the Director-General any records mentioned in subsection (2) at any time (including on a periodic basis) and in any manner that the Director-General may require.

(4) *Z* must not issue any preferential certificate of origin containing any information which *Z* knows or ought reasonably to know is false or misleading.

(5) Any person who contravenes subsection (2) or (4), or fails to comply with a requirement of the Director-General made under subsection (3), shall be guilty of an offence and shall be liable on conviction —

- (a) in respect of a first offence — to a fine not exceeding \$100,000 or to imprisonment for a term not exceeding 2 years or to both; and
- (b) in respect of a second or subsequent offence — to a fine not exceeding \$200,000 or to imprisonment for a term not exceeding 3 years or to both.

Regulations for purposes of Part 3

10I.—(1) The Minister may make regulations for the purposes of this Part.

(2) Without limiting subsection (1), the Minister may make regulations to provide for —

- (a) any other requirement that a person must satisfy to be authorised as an authorised certificate issuer, in addition to section 10B(3);
- (b) the duties and responsibilities of authorised certificate issuers in relation to the issue of trade information certificates, including requiring them to —
 - (i) keep proper and accurate records of prescribed particulars, information and documents for a prescribed period, including a period required under any preferential tariff arrangement or agreement that is relevant to the trade information certificate concerned; and

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- (ii) provide (including on a periodic basis) any particulars, information or document mentioned in sub-paragraph (i) to the Director-General on the Director-General's request;
 - (c) the applications to be made to the Director-General or an authorised certificate issuer authorised under section 10A(2)(a) for any trade information certificate;
 - (d) the duties and responsibilities of persons to whom trade information certificates have been issued in relation to those trade information certificates, including requiring them to —
 - (i) keep proper and accurate records of prescribed particulars, information and documents for a prescribed period, including a period required under any preferential tariff arrangement or agreement that is relevant to the trade information certificate concerned; and
 - (ii) provide (including on a periodic basis) any particulars, information or document mentioned in sub-paragraph (i) to the Director-General on the Director-General's request;
 - (e) the circumstances under which the Director-General and any authorised certificate issuer may issue any trade information certificate;
 - (f) the conditions to be attached to the issue of a trade information certificate, including conditions as may be determined by the Director-General (for trade information certificates issued by the Director-General) or authorised certificate issuer (for trade information certificates issued by an authorised certificate issuer);
 - (g) the cancellation by the Director-General or an authorised certificate issuer at any time (without compensation) of any trade information certificate,

including the cancellation by the Director-General of a trade information certificate issued by an authorised certificate issuer;

(h) the fees and charges for the purposes of this Part, and the manner, method and time of their payment, including fees and charges for —

(i) an application for, or for the renewal of, an authorisation as an authorised certificate issuer;

(ii) an authorisation, or the renewal of an authorisation, as an authorised certificate issuer;

(iii) an application for any trade information certificate made to the Director-General or an authorised certificate issuer authorised under section 10A(2)(a); and

(iv) the issue of any trade information certificate by the Director-General or an authorised certificate issuer authorised under section 10A(2)(a),

including that the amount of any fee or charge payable to an authorised certificate issuer authorised under section 10A(2)(a), and the manner and method of its payment, are to be determined by the authorised certificate issuer; and

(i) anything which may be or is required to be prescribed.

(3) Regulations made under subsection (2)(a), (b), (h)(i) and (ii) and (i) may make different provisions for different classes of authorised certificate issuers according to —

(a) the classes, descriptions or types of trade information certificates that they may issue; or

(b) the classes, descriptions or types of goods in respect of which they may issue trade information certificates.

(4) Regulations made under subsection (2)(c) to (g), (h)(iii) and (iv) and (i) may make different provisions for —

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- (a) different classes, descriptions or types of trade information certificates; or
 - (b) the different classes, descriptions or types of goods in respect of which a trade information certificate may be issued.
- (5) Regulations made under subsection (2)(h) may provide for —
- (a) the refund of all or part of the fees or charges paid for the authorisation, or renewal of authorisation, of a person as an authorised certificate issuer; or
 - (b) the refund of all or part of the fees or charges paid for the issue of any trade information certificate, including that a refund may be given in such circumstances as may be determined by the authorised certificate issuer to whom they are paid.
- (6) Regulations made by the Minister under subsection (1) may prescribe offences for the breach of any regulation and prescribe the punishment for those offences, which must not exceed —
- (a) in respect of a first offence — a fine not exceeding \$100,000 or (as applicable) 3 times the value of the goods to which the offence relates, whichever is greater, or with imprisonment for a term not exceeding 2 years or with both; and
 - (b) in respect of a second or subsequent offence — a fine not exceeding \$200,000 or (as applicable) 4 times the value of the goods to which the offence relates, whichever is greater, or with imprisonment for a term not exceeding 3 years or with both.
- (7) All regulations made under this section must be presented to Parliament as soon as possible after publication in the *Gazette*.”.

New Part 4 heading

4. In the principal Act, before section 11, insert —

“PART 4

ENFORCEMENT AND MONITORING COMPLIANCE”.

Amendment of section 11

5. In the principal Act, in section 11 —

(a) in the section heading, replace “**or permit**” with “, **permit or trade information certificate**”; and

(b) after subsection (1), insert —

“(1A) A person to whom a trade information certificate is issued by —

(a) the Director-General or a person purportedly as the Director-General; or

(b) an authorised certificate issuer or a person purportedly as such authorised certificate issuer,

must produce the trade information certificate on demand to any authorised officer.”.

Amendment of section 12

6. In the principal Act, in section 12 —

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

(b) replace subsection (1) with —

“(1) A senior authorised officer may seize any goods in any place in respect of which he or she has reasonable grounds for believing that —

(a) a false trade information certificate has been issued; or

(b) an offence under this Act or any regulations made under this Act has been or is being committed.”; and

(c) after subsection (2), insert —

“(2A) In addition, if a senior authorised officer has reasonable cause to suspect that any cash found on any person may afford evidence as to the commission of any offence under this Act or any regulations made under this Act or breach of a provision of this Act or any regulations made under this Act, the senior authorised officer —

(a) may seize the cash; and

(b) must deliver the seized cash, as soon as possible into the custody of the Director-General.”.

Amendment of section 17

7. In the principal Act, in section 17(1) —

(a) in paragraph (a), delete “or” at the end; and

(b) after paragraph (a), insert —

“(aa) a reasonable suspicion exists that it contains goods in respect of which a false trade information certificate has been issued; or”.

Amendment of section 18

8. In the principal Act, in section 18(1) —

(a) in paragraph (a), delete “or” at the end; and

(b) after paragraph (a), insert —

“(aa) there is reason to believe that a false trade information certificate has been issued in respect of the goods; or”.

Amendment of section 20

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

“(1) Where a senior authorised officer has reason to suspect that —

(a) any particulars, information or document provided pursuant to any regulations made under section 3 or 10I is inaccurate; or

(b) a false trade information certificate has been issued, any package to which the particulars, information or document or false trade information certificate refers may be opened and examined by the senior authorised officer or by any person specially authorised in writing by the Director-General.”.

Amendment of section 22

10. In the principal Act, in section 22 —

(a) replace subsection (1) with —

“(1) This section applies if it appears to any Magistrate upon information, and after any inquiry which he or she thinks necessary, that there is probable cause to believe that in any dwelling house, shop or other building or place, there is or are concealed or deposited —

(a) goods or property liable to forfeiture under this Act;

(b) goods or property as to which any offence under this Act or any regulations made under this Act has been committed;

(c) books, records, documents or other articles, directly or indirectly, relating to any transaction or dealing in any goods or property mentioned in paragraph (a) or (b);

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- (d) books, records, documents or other articles, directly or indirectly, relating to any false trade information certificate;
 - (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 goods or property mentioned in paragraph (a) or (b); or
 - (f) any cash that may afford evidence as to the commission of an offence under this Act or any regulations made under this Act.

(1A) The Magistrate may issue a warrant authorising any senior authorised officer, 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 or property reasonably suspected to be goods or property mentioned in subsection (1)(a) or (b);
 - (ii) any books, records, documents or other articles reasonably suspected to be books, records, documents or other articles mentioned in subsection (1)(c) or (d);
 - (iii) any computers or associated devices, or mobile communication devices, reasonably suspected to be computers or associated devices, or mobile communication devices, mentioned in subsection (1)(e); and
 - (iv) any cash reasonably suspected to be cash mentioned in subsection (1)(f);

- (b) to inspect the operation of, and any data contained in or available to, anything mentioned in paragraph (a)(iii);
 - (c) 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
 - (d) 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, “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 23

11. In the principal Act, replace section 23 with —

“When search may be made without warrant

23.—(1) This section applies if —

- (a) it appears to any senior authorised officer that there is probable cause to believe that in any dwelling house, shop or other building or place, there is or are concealed or deposited —
 - (i) any goods or property mentioned in section 22(1)(a) or (b);
 - (ii) any books, records, documents or other articles mentioned in section 22(1)(c) or (d);

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- (iii) any computers or associated devices, or mobile communication devices, mentioned in section 22(1)(e); or
 - (iv) any cash mentioned in section 22(1)(f); and
 - (b) the senior authorised officer 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 authorised officer may exercise in, upon and in respect of that dwelling house, shop or other building or place —
- (a) all the powers mentioned in section 22 as if the senior authorised 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 24 with respect to any computer or associated device.”.

Replacement of section 24 and new sections 24A and 24B

12. In the principal Act, replace section 24 with —

“Inspection of computers and associated devices in connection with exercise of powers under section 22 or 23

24.—(1) This section applies where a senior authorised officer exercises any power under a warrant under section 22 or any power under section 23.

(2) The senior authorised officer (called in this section *O*) 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 *O* 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 or property mentioned in section 22 or 23, as the case may be; or
 - (ii) is evidential material that is relevant to an offence under this Act or regulations made under this Act, or any breach of the provisions of this Act or regulations made under this Act;
- (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 *O* with any reasonable assistance that *O* 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 *O*'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;

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- (e) take onto the premises any equipment and material that *O* 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).

Inspection of computers and associated devices in connection with exercise of powers under section 19, 20 or 28A

24A. In connection with the exercise of the powers in section 19, 20 or 28A(5), any authorised officer —

- (a) is entitled at any time to have access to, and inspect and check the operation of, any computer or associated device which is or has been in use in connection with any particulars, information or document —
 - (i) relating to goods to which section 19 refers; or
 - (ii) to which section 20 or 28A(5) refers; and
- (b) may require —
 - (i) the person by whom or on whose behalf the computer 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 the authorised officer with such reasonable assistance as he or she may require for the purposes of paragraph (a).

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

24B.—(1) Subject to subsection (2), sections 370, 371 and 372 of the Criminal Procedure Code 2010 apply, with the necessary modifications, when any authorised 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 —
 - (i) any offence under this Act or any regulations made under this Act; or
 - (ii) any breach of the provisions of this Act or any regulations made under this Act; and
- (b) that are seized under any provision of this Act.”.

Amendment of section 27

13. In the principal Act, in section 27 —

- (a) renumber the section as subsection (1) of that section;
- (b) in subsection (1), delete “and shall be liable on conviction to a fine not exceeding \$15,000 or to imprisonment for a term not exceeding 12 months or to both”; and
- (c) after subsection (1), insert —
 - “(2) Any person who, with the intent to delay or obstruct the carrying out of an investigation, alters, suppresses, conceals or destroys any books, records, documents or other articles which —
 - (a) the Director-General or any authorised officer may inspect, copy, make extracts of or take possession of under this Act or any regulations made under this Act; or

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- (b) the person is or is liable to be required to give or produce to the Director-General or any authorised officer under this Act or any regulations made 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 on conviction to a fine not exceeding \$15,000 or to imprisonment for a term not exceeding 12 months or to both.

(4) In subsection (2), “investigation” means an investigation —

- (a) to detect and investigate any offence under this Act or regulations made under this Act; or
- (b) to determine if a person has contravened or is contravening any provision of or requirement under this Act or any regulations made under this Act, the contravention of which is not an offence under this Act or those regulations.”.

Amendment of section 30

14. In the principal Act, in section 30(1) —

(a) in paragraph (b), replace the full-stop at the end with a semi-colon; and

(b) after paragraph (b), insert —

“(c) any authorised certificate issuer;

(d) any person to whom a trade information certificate has been issued by another person who is or purports to be the Director-General or an authorised certificate issuer authorised under section 10A(2)(a).”.

Amendment of section 31

15. In the principal Act, in section 31 —

- (a) in subsection (1), after “or furnished”, insert “, or (in the case of particulars, information or document furnished for an application for a trade information certificate) the person having the control, management or superintendence of the goods in respect of which the application is made”;
- (b) in subsection (6), replace “Any” with “Any authorised certificate issuer, any”; and
- (c) in subsection (6), replace “document to any other person” with “document”.

New Part 5

16. In the principal Act, after section 39, insert —

“PART 5

APPEALS

Appeal to Minister

39A.—(1) Any person who is aggrieved by a decision of the Director-General under this Act or any regulations made under this Act may appeal to the Minister against the decision in accordance with this section.

(2) An appeal under this section must be made in writing within 14 days after the date the decision appealed against is served, and must provide adequate details of the grounds for the appeal.

(3) The Minister may reject an appeal of an appellant who fails to comply with subsection (2).

(4) The Minister may determine an appeal by —

- (a) confirming, varying or reversing the Director-General’s decision appealed against; or
- (b) requiring the Director-General to reconsider the decision.

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- (5) The Minister’s decision on an appeal is final.
- (6) Every appellant must be notified of the Minister’s decision under subsection (4).
- (7) Unless the Minister directs otherwise, an appeal against a decision mentioned in subsection (1) does not affect the operation of the decision appealed against or prevent the taking of action to implement the decision, and the decision appealed against must be complied with until the determination of the appeal.

Designation of others to hear appeals

39B.—(1) The Minister may designate a Second Minister, Minister of State or Parliamentary Secretary to hear and determine, in the Minister’s place, any appeal or a specific appeal under section 39A; and any reference in that section or section 3(2)(s) to the Minister includes a reference to the Second Minister, Minister of State or Parliamentary Secretary so designated for that appeal.

(2) In this section —

“Minister of State” means a Minister of State or Senior Minister of State assisting the Minister on matters within the purposes of this Act;

“Parliamentary Secretary” includes a Senior Parliamentary Secretary appointed to assist the Minister in the discharge of the Minister’s duties and functions under this Act;

“Second Minister” means the Second Minister to the Minister, if any.”.

New Part 6 heading

17. In the principal Act, before section 40, insert —

“PART 6
MISCELLANEOUS”.

Deletion of Part 3 heading

18. In the principal Act, before section 44, delete the Part heading.

PART 2

SAVING AND TRANSITIONAL PROVISIONS

Interpretation of this Part

19. In this Part —

“appointed date” means the date of commencement of section 3;

“ASEAN-wide self-certification scheme” means a scheme that allows certain manufacturers or exporters of goods to issue preferential certificates of origin in respect of those goods for the purpose of the ASEAN Trade In Goods Agreement (ATIGA);

“certificate of origin”, “non-preferential certificate of origin” and “preferential certificate of origin” have the meanings given by section 2(1) of the principal Act as in force on or after the appointed date;

“Director-General” means the Director-General of Customs appointed under section 4(1) of the Customs Act 1960.

Saving and transitional provisions for existing authorised organisations under Regulation of Imports and Exports Regulations

20.—(1) This section applies to any organisation that, immediately before the appointed date, is specified as an authorised organisation in the Fifth Schedule to the Regulation of Imports and Exports Regulations (Rg 1).

(2) Despite anything in this Act, the organisation is treated as authorised on the appointed date under section 10A(2)(a) of the principal Act (as in force on the appointed date) as an authorised certificate issuer for the issue of any non-preferential certificate of origin that the organisation may issue under its authorisation.

(3) Any conditions that apply to the organisation immediately before the appointed date pursuant to regulation 23(2) and (3) of the Regulation of Imports and Exports Regulations, are treated as imposed under section 10C(1) of the principal Act (as in force on the appointed date) on the authorisation in subsection (2).

(4) An application for a non-preferential certificate of origin made under regulation 24(1) of the Regulation of Imports and Exports Regulations before the appointed date to the organisation, and is pending immediately before the appointed date, is treated for the purposes of the Act as an application for the issue of a non-preferential certificate of origin made to the organisation as an authorised certificate issuer authorised under section 10A(2)(a) of the principal Act (as in force on the appointed date).

Saving and transitional provisions for existing persons authorised to issue preferential certificates of origin under certain self-certification schemes

21.—(1) This section applies to any person who, immediately before the appointed date, is authorised by the Director-General for the purposes of the Regional Comprehensive Economic Partnership Agreement (RCEP), the ASEAN-wide self-certification scheme or the Second Protocol to the Agreement establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA), to issue preferential certificates of origin in respect of one or more classes of goods that are —

- (a) manufactured in Singapore by the person; or
- (b) to be exported or re-exported from Singapore by the person,

for a period of time specified by the Director-General.

(2) Despite anything in this Act, the person is treated as authorised on the appointed date under section 10A(2)(b) of the principal Act (as in force on the appointed date) as an authorised certificate issuer for the issue of preferential certificates of origin in respect of those classes of goods, until the expiry of that period.

(3) Any conditions imposed by the Director-General and apply to the person immediately before the appointed date in respect of the issue of preferential certificates of origin by the person are treated as imposed under section 10C(1) of the principal Act (as in force on the appointed date) on the authorisation in subsection (2).

General saving and transitional provision

22. 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 may consider necessary or expedient.
