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**CUSTOMS ACT
(CHAPTER 70)**

**CUSTOMS
(COMPOSITION OF OFFENCES)
REGULATIONS 2018**

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
 2. Compoundable offences
 3. Revocation
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In exercise of the powers conferred by section 143(1) of the Customs Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Customs (Composition of Offences) Regulations 2018 and come into operation on 7 September 2018.

Compoundable offences

2. The following offences may be compounded by a senior officer of customs in accordance with section 126 of the Act:

- (a) any offence under section 82(9), 90(3), 128(1), 128A(1), 128B(1), 128C, 128D, 128E, 128F, 128G, 128H, 128I(1), 128J, 128K, 133(1) or 136(1) of the Act;
- (b) any offence under section 139 of the Act for contravening section 27(1), 31(1), 36, 39, 40(1), 41, 47(2), 48(1), 52(1) or (3), 60(1) or 82(2) of the Act;
- (c) any offence under regulation 22 of the Customs (Container) Regulations (Rg 1);

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- (d) any offence under regulation 13(8), 112F(3) or 117 of the Customs Regulations (Rg 2);
 - (e) any offence under paragraph 3(2) of the Customs (Duties) (Exemption) Order (O 5);
 - (f) any offence committed before 1 April 2015 under section 139 of the Act for contravening section 71(1), 72(1), 73(1) or 77 of the Act as in force immediately before that date;
 - (g) any offence committed before 1 April 2015 under regulation 31 of the Customs (Liquors Licensing) Regulations (Rg 3) as in force immediately before that date.

Revocation

3. The Customs (Composition of Offences) (Consolidation) Regulations (Rg 10) are revoked.

Made on 29 August 2018.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

[Customs 0106/85/V4; AG/LEGIS/SL/70/2015/12 Vol. 1]

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