
First published in the *Government Gazette*, Electronic Edition, on 29 November 2023 at 5 pm.

No. S 765

CUSTOMS ACT 1960

CUSTOMS (AMENDMENT) REGULATIONS 2023

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

Citation and commencement

1. These Regulations are the Customs (Amendment) Regulations 2023 and come into operation on 1 January 2024.

Amendment of Third Schedule

2. In the Customs Regulations (Rg 2), in the Third Schedule —
(a) in item 1, replace sub-paragraph (1) with —

“(1) Licence to warehouse —

(a) intoxicating liquors and tobacco; or

(b) all other dutiable goods except petroleum and biodiesel blends,

where the projected potential duty (in the case of an application for the issue of a licence) or the average past monthly duty (in the case of an application for renewal of a licence) is \$1 million or less and the licence is —

(i) for a period starting before 1 January 2024	\$2,500 for one year
---	----------------------

(ii) for a period starting on or after 1 January 2024 but before 1 January 2025	\$2,990 for one year
(iii) for a period starting on or after 1 January 2025	\$3,480 for one year
(1A) Licence to warehouse —	
(a) intoxicating liquors and tobacco; or	
(b) all other dutiable goods except petroleum and biodiesel blends,	
where the projected potential duty (in the case of an application for the issue of a licence) or the average past monthly duty (in the case of an application for renewal of a licence) is more than \$1 million but less than \$10 million and the licence is —	
(i) for a period starting before 1 January 2024	\$4,000 for one year
(ii) for a period starting on or after 1 January 2024 but before 1 January 2025	\$4,785 for one year
(iii) for a period starting on or after 1 January 2025	\$5,570 for one year

(1B) Licence to warehouse — \$21,000 for one year”;

(a) intoxicating liquors and tobacco; or

(b) all other dutiable goods except petroleum and biodiesel blends,

where the projected potential duty (in the case of an application for the issue of a licence) or the average past monthly duty (in the case of an application for renewal of a licence) is \$10 million or more

(b) in item 1(2), replace “sub-paragraph (1)” with “sub-paragraphs (1), (1A) and (1B)”;

(c) in item 3, replace sub-paragraph (2) with —

“(2) Licence to manufacture tobacco other than cigarettes, where the licence is —

(a) for a period starting before 1 January 2024 \$1,800 for one year

(b) for a period starting on or after 1 January 2024 but before 1 January 2025 \$2,160 for one year

(c) for a period starting on or after 1 January 2025 \$2,510 for one year”.

[G.N. Nos. S 707/2011; S 12/2012; S 25/2012; S 457/2012; S 187/2013; S 437/2015; S 56/2017; S 547/2018; S 326/2019; S 504/2020; S 1074/2021; S 331/2022]

Made on 28 November 2023.

LAI WEI LIN
*Second Permanent Secretary,
Ministry of Finance,
Singapore.*

[AG/LEGIS/SL/70/2020/8 Vol. 1]

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