

CUSTOMS ACT  
(CHAPTER 70, SECTION 143(1)(d))

CUSTOMS (OFFICES AND STATIONS) REGULATIONS

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation
  2. Customs offices and customs stations generally
  3. Customs offices and customs stations for separate and exclusive import, export and transhipment
- 

[1st July 1995]

**Citation**

1. These Regulations may be cited as the Customs (Offices and Stations) Regulations.

**Customs offices and customs stations generally**

2. The following places shall be customs offices and customs stations generally:

(1) any premises licensed under the Act, other than Part VIII thereof;

(2) any premises in which duty exempted goods are kept;

(3) any factory using dutiable raw materials for manufacture;

(4) any premises licensed under Part XIV or XIVA of the Goods and Services Tax (General) Regulations (Cap. 117A, Rg 1);

*[S 514/2019 wef 01/08/2019]*

(5) any authorised landing pier or place for dutiable goods imported by sea and any place where dutiable exports are permitted to be uplifted by vessels;

(6) any Government warehouse;

(7) Changi Point Ferry Terminal, 51 Lorong Bekukong;

*[S 794/2004 wef 05/01/2005]*

(8) Customs Gate Stations and Offices at any area in Singapore declared to be a free trade zone under the Free Trade Zones Act (Cap. 114) but not including the part thereof specified in regulation 3;

*[S 631/2012 wef 19/12/2012]*

(9) ICA Coastal Command HQ, 10 Brani Way;

*[S 52/2004 wef 07/02/2004]*

(10) Woodlands Checkpoint, 21 Woodlands Crossing;

*[S 152/2008 wef 28/03/2008]*

(10A) Woodlands Checkpoint, 1200 Woodlands Road;

*[S 152/2008 wef 28/03/2008]*

(11) Singapore Post Centre, Eunos Road;

(12) Woodlands Train Checkpoint, 11 Woodlands Crossing;

(13) PSA Corporation Limited, Keppel Distripark, Kampong Bahru Road;

(14) *[Deleted by S 514/2019 wef 01/08/2019]*

(15) Postal Parcel Counter of any Post Office;

(16) Paya Lebar Airport;

(17) Seletar Airport;

(18) Changi Airport but not including the part thereof specified in regulation 3;

*[S 631/2012 wef 19/12/2012]*

(19) Tengah Air Base;

(20) Harbourfront Centre, 1 Maritime Square;

*[S 227/2006 wef 01/04/2003]*

(21) *[Deleted by S 638/2021 wef 01/09/2021]*

(22) Tanah Merah Ferry Terminal, 50 Tanah Merah Ferry Road;

(23) Tuas Branch Headquarters, Tuas Checkpoint;

(24) Revenue House, 55 Newton Road, #02-01, #02-06, #06-01, #06-02, #07-01 and #07-02;

*[S 922/2020 wef 01/11/2020]*

- (25) Marina South Pier, 31 Marina Coastal Drive;  
*[S 216/2005 wef 04/04/2005]*  
*[S 227/2006 wef 01/04/2006]*
- (26) West Coast Pier, 60 West Coast Ferry Road ;  
*[S 216/2012 wef 18/11/2011]*
- (27) Tanjong Pagar Scanning Station, 15 Keppel Road;  
*[S 216/2005 wef 01/02/2004]*  
*[S 499/2018 wef 21/08/2018]*
- (28) Pasir Panjang Scanning Station, 21 Harbour Drive ;  
*[S 216/2005 wef 04/04/2005]*
- (29) Jurong Scanning Station, 8 Jurong Pier Way;  
*[S 121/2009 wef 01/04/2009]*
- (30) Changi Airbase (East), 22 Changi East Drive;  
*[S 150/2010 wef 15/03/2010]*
- (31) Changi Airbase (West), 508C Cranwell Road;  
*[S 150/2010 wef 15/03/2010]*
- (32) Sembawang Airbase, 313 Sembawang Road;  
*[S 150/2010 wef 15/03/2010]*  
*[S 216/2012 wef 26/05/2012]*
- (33) Marina Bay Cruise Centre Singapore, 61 Marina Coastal Drive;  
*[S 216/2012 wef 26/05/2012]*  
*[S 181/2013 wef 01/04/2013]*
- (34) Pasir Panjang Export Inspection Station, 19 Harbour Drive;  
*[S 181/2013 wef 01/04/2013]*  
*[S 828/2014 wef 01/01/2015]*
- (35) Brani Export Inspection Station, 71 Brani Terminal Avenue;  
*[S 828/2014 wef 01/01/2015]*  
*[S 385/2019 wef 13/05/2019]*
- (36) Customs Operations Command, 1 Bulim Drive;  
*[S 385/2019 wef 13/05/2019]*  
*[S 598/2021 wef 13/08/2021]*

(37) Tuas Terminal Gateway Gate Building, 71 Tuas South Boulevard;

*[S 598/2021 wef 13/08/2021]*

(38) Cargo Inspection Centre, 73 Tuas South Boulevard.

*[S 598/2021 wef 13/08/2021]*

*[S 631/2012 wef 19/12/2012]*

**Customs offices and customs stations for separate and exclusive import, export and transhipment**

3.—(1) The following are customs offices and customs stations reserved for the separate and exclusive import, export and transhipment of goods by air by Federal Express (Singapore) Pte Ltd:

- (a) all such part of ACE Hub under the possession and management of Federal Express (Singapore) Pte Ltd;
- (b) all Customs Gate Stations and Offices within the part of ACE Hub mentioned in sub-paragraph (a).

(2) *[Deleted by S 674/2024 wef 01/09/2024]*

(3) In this regulation, “ACE Hub” means the Air Cargo Express Hub within the Air Cargo Express Free Trade Zone at Changi Airport.

*[S 674/2024 wef 01/09/2024]*

*[S 338/2018 wef 02/06/2018]*

*[G.N. Nos. S 275/95; S 555/97; S 395/98; S 320/99;  
S 285/2000; S 165/2002]*

LEGISLATIVE HISTORY  
CUSTOMS (OFFICES AND STATIONS) REGULATIONS  
(CHAPTER 70, RG 7)

This Legislative History is provided for the convenience of users of the Customs (Offices and Stations) Regulations. It is not part of these Regulations.

**1. 1995 Revised Edition — Customs (Offices and Stations) Regulations**

Date of operation : 1 July 1995

**2. G. N. No. S 555/1997 — Customs (Offices and Stations) (Amendment) Regulations 1997**

Date of commencement : 2 January 1998

**3. G. N. No. S 395/1998 — Customs (Offices and Stations) (Amendment) Regulations 1998**

Date of commencement : 1 August 1998

**4. G. N. No. S 320/1999 — Customs (Offices and Stations) (Amendment) Regulations 1999**

Date of commencement : 18 July 1999

**5. G. N. No. S 285/2000 — Customs (Offices and Stations) (Amendment) Regulations 2000**

Date of commencement : 1 July 2000

**6. G. N. No. S 165/2002 — Customs (Offices and Stations) (Amendment) Regulations 2002**

Date of commencement : 15 April 2002

**7. 2002 Revised Edition — Customs (Offices and Stations) Regulations**

Date of operation : 30 September 2002

**8. G. N. No. S 227/2006 — Customs (Offices and Stations) (Amendment) Regulations 2006**

Date of commencement : 1 April 2003 (Regulation 2(a))

**9. G. N. No. S 216/2005 — Customs (Offices and Stations) (Amendment) Regulations 2005**

Date of commencement : 1 February 2004  
(Regulation 2(a) and (b))

**10. G. N. No. S 52/2004 — Customs (Offices and Stations) (Amendment) Regulations 2004**

Date of commencement : 7 February 2004

**11. G. N. No. S 794/2004 — Customs (Offices and Stations) (Amendment No. 2) Regulations 2004**

Date of commencement : 5 January 2005

**12. G. N. No. S 216/2005 — Customs (Offices and Stations) (Amendment) Regulations 2005**

Date of commencement : 4 April 2005 (Regulation 2(c))

**13. G. N. No. S 227/2006 — Customs (Offices and Stations) (Amendment) Regulations 2006**

Date of commencement : 1 April 2006 (Regulation 2(b))

**14. G. N. No. S 152/2008 — Customs (Offices and Stations) (Amendment) Regulations 2008**

Date of commencement : 28 March 2008

**15. G. N. No. S 216/2012 — Customs (Offices and Stations) (Amendment) Regulations 2012**

Date of commencement : 16 May 2008

**16. G. N. No. S 121/2009 — Customs (Offices and Stations) (Amendment) Regulations 2009**

Date of commencement : 1 April 2009

**17. G. N. No. S 150/2010 — Customs (Offices and Stations) (Amendment) Regulations 2010**

Date of commencement : 15 March 2010

**18. G.N. No. S 216/2012 — Customs (Offices and Stations) (Amendment) Regulations 2012**

Date of commencement : 18 November 2011

**19. G.N. No. S 216/2012 — Customs (Offices and Stations) (Amendment) Regulations 2012**

Date of commencement : 26 May 2012

**20. G.N. No. S 631/2012 — Customs (Offices and Stations) (Amendment No. 2) Regulations 2012**

Date of commencement : 19 December 2012

**21. G.N. No. S 181/2013 — Customs (Offices and Stations) (Amendment) Regulations 2013**

Date of commencement : 1 April 2013

**22. G.N. No. S 828/2014 — Customs (Offices and Stations) (Amendment) Regulations 2014**

Date of commencement : 1 January 2015

**23. G.N. No. S 338/2018 — Customs (Offices and Stations) (Amendment) Regulations 2018**

Date of commencement : 2 June 2018

**24. G.N. No. S 499/2018 — Customs (Offices and Stations) (Amendment No. 2) Regulations 2018**

Date of commencement : 21 August 2018

**25. G.N. No. S 385/2019 — Customs (Offices and Stations) (Amendment) Regulations 2019**

Date of commencement : 13 May 2019

**26. G.N. No. S 514/2019 — Customs (Offices and Stations) (Amendment No. 2) Regulations 2019**

Date of commencement : 1 August 2019

**27. G.N. No. S 922/2020 — Customs (Offices and Stations) (Amendment) Regulations 2020**

Date of commencement : 1 November 2020

**28. G.N. No. S 598/2021 — Customs (Offices and Stations) (Amendment) Regulations 2021**

Date of commencement : 13 August 2021

**29. G.N. No. S 638/2021 — Customs (Offices and Stations) (Amendment No. 2) Regulations 2021**

Date of commencement : 1 September 2021

**30. G.N. No. S 674/2024 — Customs (Offices and Stations) (Amendment) Regulations 2024**

Date of commencement : 1 September 2024