

# Customs (Amendment) Bill

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Bill No. /2024.

*Read the first time on .*

A BILL

*i n t i t u l e d*

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 2024 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

#### 5 Amendment of section 3

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

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

10 ““auxiliary police officer” means an auxiliary police officer appointed under the Police Force Act 2004;”;

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

““mobile communication device” means —

(a) a mobile phone; or

15 (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

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

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

(a) the expiry of the period of the licence; or

25 (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.

30 (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 licensed warehouse;
- (b) store the dutiable goods in a Government warehouse or another licensed warehouse;
- (c) forfeit the dutiable goods after one month of 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) is 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 principal 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 principal Act, in section 101 —

(a) replace subsection (1) with —

“(1) This section applies where 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 may think 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;
- 5 (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 dealings in any of the goods mentioned in this  
10 subsection;
- (e) any computers or associated devices, or mobile  
communication devices containing any  
information relating to any transaction or  
dealing in any of the goods mentioned in this  
15 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  
20 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 —
  - 25 (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;
  - 30 (ii) any books, records, documents or other  
articles which may be reasonably  
believed to directly or indirectly relate to  
any transaction or dealing in any of the  
goods mentioned in this subsection;

5 (iii) any computers or associated devices, or mobile communication devices, which may be reasonably believed to contain any information relating to any transaction or dealing in any of the goods mentioned in this subsection; and

(iv) any cash reasonably believed to afford evidence as to the commission of an offence under the Act;

10 (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 may reasonably suspect to have concealed or deposited anything mentioned in paragraph (a);

15 (c) to inspect the operation of, and the data contained in or available to, anything mentioned in paragraph (a)(iii);

20 (d) to, without payment, make copies of, or take extracts from —

(i) anything mentioned in paragraph (a)(ii);  
or

25 (ii) any data contained in or available to anything mentioned in paragraph (a)(iii);  
and

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

(b) after subsection (2), insert —

30 “(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 103

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

**“When search may be made without warrant**

**103.**—(1) This section applies if —

- 5           (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;
- 10             (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;
- 15             (v) any computers or associated devices, or mobile communication devices, containing any information relating to any transaction or dealing in any of the goods mentioned in this section; or
- 20             (vi) any cash that may afford evidence as to the commission of an offence under the 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.
- 25           (2) The senior officer of customers may exercise in, upon and in respect of that dwelling house, shop or other building or place —
- 30             (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.”.

5 **Deletion of section 103A**

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

**Amendment of section 106**

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

10 “(1A) The Director-General may authorise in writing an auxiliary police officer who is employed to perform any duty or service relating to customs to exercise the power under subsection (1).

15 (1B) An auxiliary policer 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 principal Act, after section 109, insert —

**“General power to search a person**

20 **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:

- 25 (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 to perform 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**

5 **10.** In the principal Act, in section 110 —

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

(b) after subsection (1), insert —

10 “(1A) The Director-General may authorise in writing an auxiliary police officer employed to perform any duty or service relating to customs, to seize any goods under subsection (1) as follows:

(a) for goods that are dutiable or uncustomed cigarettes —

15 (i) on his or her own accord if there are no more than 400 sticks of such cigarettes;

(ii) at the direction of a senior officer of customs if there are more than 400 sticks of such cigarettes; and

20 (b) for any other goods — at the direction of a senior officer of customs.”;

(c) in subsection (2), replace “or aircraft” with “, aircraft, books, document or mobile communication device”;

(d) after subsection (2), insert —

25 “(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 —

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(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.

5 (2B) The Director-General may authorise in writing an auxiliary police officer employed to perform any duty or service relating to customs to exercise any power under subsection (2A) at the direction of a senior officer of customs.

10 (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”;

15 (e) 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”;

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

(g) in the section heading, after “offence”, insert “and cash”.

20 **New section 110A**

**11.** In the principal Act, after section 110, insert —

**“Inspection of computers, etc.**

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

25 (a) a Magistrate or senior officer of customs not below the rank of Assistant Director-General of Customs personally exercises any power under section 101 read with section 102;

(b) a senior officer of customs exercises any power under section 103; or

30 (c) an officer of customs exercises any power under section 110.

(2) The Magistrate, senior officer of customs or officer of customs (as the case may be) 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, as the case may be —

(a) inspect the operation of and the data contained in the computer or associated device if the Magistrate, senior officer of customs or officer of customs (as the case may be) believes on reasonable grounds that the computer or associated device —

(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) contains evidential material 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 the Magistrate, senior officer of customs or officer of customs (as the case may be) with any reasonable assistance as he 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 the opinion of the Magistrate, senior officer of customs or officer of customs (as the case may be) —

5 (i) the inspection of the computer or associated device or the 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  
10 possession;

(ii) the computer or associated device may be interfered with or destroyed unless possession is taken; or

15 (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;

20 (e) take onto the premises any equipment and material that the Magistrate, senior officer of customs or officer of customs (as the case may be) 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.

25 (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**

30 **12.** In the principal 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 to perform 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;
- 5 (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
- 10 (c) any person against whom a reasonable suspicion exists that the person 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.

15 (10) Subsections (2) to (7) apply to an arrest and a search of an arrested person made 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 principal Act, after section 127, insert —

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

25 **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 seizes any computer or associated device, mobile communication device or cash under any provision under this Act.

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

- 30 (a) in respect of which there has been, 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**

5 **14.** In the principal 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**

10 **128KA.**—(1) An owner or occupier of any land or premises who —

(a) stores or keeps; or

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

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

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

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

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

30 (4) In this section, “specified uncustomed goods” means any uncustomed goods in respect of which an offence under section 128D, 128F, 128G, 128H, 128I or 128K is committed.”.

**Amendment of section 128L**

**15.** In the principal Act, in section 128L —

(a) in subsections (2) and (3), replace “shall be liable on conviction to” with “shall be punished on conviction with”;

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

(c) after subsection (2), insert —

10 “(2A) Any person mentioned in subsection (2) shall also be liable to an imprisonment for a term not exceeding 1 year.”.

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

(e) after subsection (3), insert —

15 “(3A) Any person mentioned in subsection (3) shall also be liable to an imprisonment for a term not exceeding 2 years.”.

**Amendment of section 137**

**16.** In the principal Act —

(a) renumber section 137 as subsection (1) of that section;

20 (b) in section 137, in subsection (1), replace “and shall be liable —” with a full-stop;

(c) in section 137, in subsection (1), delete paragraphs (e) and (f);

(d) in section 137, after subsection (1), insert —

25 “(2) Any person who, with the 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

5 (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 —

10 (a) on conviction to a fine not exceeding \$10,000, or to imprisonment for a term not exceeding 18 months, or to both; and

15 (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.”.

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### EXPLANATORY STATEMENT

This Bill seeks to amend the Customs Act 1960 for the following main purposes:

- (a) to require a licensee of a licensed warehouse to remove all dutiable goods from that licensed warehouse before the date of expiry or withdrawal of the licence in respect of the licensed warehouse;
- (b) to allow officers of customs, in specified circumstances, to seize computers or associated devices, and mobile communication devices that may contain information relating to any transaction or dealing in dutiable or uncustomed goods, goods liable to forfeiture under the Act or goods as to which any offence under the Act may have been committed;
- (c) to allow officers of customs, in specified circumstances, to seize cash that may afford evidence as to the commission of any offence under the Act;
- (d) to allow officers of customs to stop a person and search any bag or thing belonging to or in the possession of that person, or require that person to reveal the contents of that person’s pockets, if the officer of custom

reasonably suspects that that person has committed or is committing an offence under the Act;

- (e) to empower the Director-General of Customs (Director-General) to authorise auxiliary police officers to exercise certain powers under the Act; and
- (f) to create new offences under the Act and to enhance the penalty for any offence under section 128L of the Act.

Clause 1 relates to the short title and commencement.

Clause 2 amends section 3(1) to insert definitions for the terms “auxiliary police officer”, “computer” and “mobile communication device”.

Clause 3 amends section 51 by inserting new subsections (6) to (10). The new subsection (6) provides that a licensee of a licensed warehouse must remove all dutiable goods from the licensed warehouse before the expiry of the period of a licence granted in respect of the licensed warehouse, or if the licence is withdrawn by the Director-General, before the date of withdrawal specified by the Director-General in the notice of withdrawal.

Any failure by the licensee to comply with subsection (6) is an offence and the Director-General may remove, store or forfeit the dutiable goods, and recover the cost of doing so (and of disposing of the goods under the Act) from the licensee. Finally, the new subsection (10) makes clear that the obligations imposed under subsection (6) does not affect the operation of sections 27 and 59 of the Act.

Clause 4 amends section 91 to empower the Director-General to authorise in writing an auxiliary police officer to require any person to give information or to produce any travel document. An auxiliary police officer so authorised is deemed to be a proper officer of customs for the purposes of that section.

Clause 5 amends section 101 to allow a Magistrate or a senior officer of customs not below the rank of Assistant Director-General of Customs to issue a warrant authorising an officer of customs to enter and search premises in certain additional circumstances, namely when the Magistrate or senior officer of customs has reasonable cause to believe that any computer or associated device, or mobile communication device containing information relating to any transaction or dealing in any goods mentioned in subsection (1), or any cash that may afford evidence as to the commission of any offence under the Act, may be found in those premises. The acts that may be performed by the officer of customs, which are currently provided under subsection (1)(e) to (g), are reproduced with modifications under a new subsection (1A).

Clause 6 amends section 103 to allow a senior officer of customs to enter and search premises and exercise the powers specified in section 101 or the new section 110A (as inserted by clause 8) without obtaining a search warrant under section 101 in two additional circumstances. These circumstances are when the senior officer of customs has reasonable cause to believe that any computer or

associated device, or mobile communication device containing information relating to any transaction or dealing in any goods mentioned in the section, or any cash that may afford evidence as to the commission of any offence under the Act, may be found in those premises, and he or she has reasonable grounds for believing that the computer, associated device, mobile communication device or cash is likely to be removed because of the delay in obtaining a search warrant under section 101.

Clause 7 deletes section 103A as a consequential amendment to the new section 110A.

Clause 8 amends section 106 to empower the Director-General to authorise in writing an auxiliary police officer to stop and examine any vehicle to ascertain whether any dutiable or uncustomed goods are contained in the vehicle. The authorised auxiliary police officer is deemed to be an officer of customs for the purpose of that section.

Clause 9 inserts a new section 109A to provide that if an officer of customs reasonably suspects that a person has committed or is committed an offence under the Act, he or she may —

- (a) stop the person and search any bag or thing that belongs to the person or is in the person's possession; or
- (b) require the person to reveal the contents of that person's pockets.

Clause 9 also empowers the Director-General to authorise in writing an auxiliary police officer to exercise any power under section 109A. The authorised auxiliary police officer is deemed to be a proper officer of customs for the purpose of that section.

Clause 10 amends section 110(1) to allow any officer of customs to seize any mobile communication device which may have a bearing on a case concerning any offence under the Act or a breach of the provisions of the Act or of any restriction or condition subject to or upon which any licence or permit has been granted.

Clause 10 also inserts a new subsection (1A) to empower the Director-General to authorise an auxiliary police officer to exercise the power under subsection (1) on his or her own accord where the goods concerned are no more 400 sticks of cigarettes. Where the goods concerned are not cigarettes or consist of more than 400 sticks of cigarettes, they may be seized by an auxiliary police officer only at the direction of a senior officer of customs.

In addition, clause 10 inserts a new subsection (2A) to allow an officer of customs to seize any cash that affords any evidence of the commission of any offence under the Act or a breach of the provisions of the Act if he or she has reasonable cause to suspect that this is the case. The new subsection (2B) empowers the Director-General to authorise an auxiliary police officer to exercise the same power at the direction of a senior officer of customs.

Clause 11 inserts a new section 110A to allow a Magistrate or a senior officer of customs not below the rank of Assistant Director-General of Customs (exercising a power under section 101 read with 102), a senior officer of customs (exercising a power under section 103) or an officer of customs (in connection with the exercise of a power under section 110) to inspect a computer or associated device found in a dwelling-house, shop or other building or place. The Magistrate, senior officer of customs or officer of customs (as the case may be) may, require reasonable assistance from the person by whom or on whose behalf the computer or associated device is used or has been used, or from any person in charge of or operates the computer or associated device.

In addition, the Magistrate, senior officer of customs or officer of customs (as the case may be) without payment, make copies of or take extracts from any data contained in or available to the computer or associated device, and may take possession of the computer or associated device in specified circumstances. The senior officer of customs or officer of customs (as the case may be) may also take on to the premises any equipment or material, and operate any electronic equipment on the premises, for the purpose of exercising any power under this section.

Clause 12 amends section 112 to empower the Director-General to authorise in writing an auxiliary police officer employed to perform any duty or service relating to customs to arrest a person in the specified circumstances at the direction of a senior officer of customs.

Clause 13 inserts a new section 127A to provide that sections 370, 371 and 372 of the Criminal Procedure Code 2010 (relating to the procedure governing the seizure of property by a law enforcement officer) apply to the seizure of computers or associated devices, mobile communication devices or cash under the Act. The new section 127A does not apply to certain computers or associated devices, mobile communication devices, which are goods seized under the Act and subject to the forfeiture and disposal provisions in section 122, 123 and 124.

Clause 14 inserts a new section 128KA, which introduces an offence for an owner or occupier of land or premises, or an owner or hirer of a vehicle, to use or to permit another person to use the land, premises or vehicle to store or keep, or (in the case of a vehicle) convey, specified uncustomed goods (defined in subsection (4)), unless the owner, occupier or hirer (as the case may be) has exercised due care to ascertain that the goods are not specified uncustomed goods. The offence is punishable with a fine not exceeding \$10,000.

Clause 15 amends section 128L to increase the maximum penalty from \$5,000 to \$10,000 for conviction of a specified offence (defined in subsection (7)) where the amount of customs duty or excise duty cannot be ascertained. Clause 14 also amends section 128L —

- (a) to provide that a person convicted under subsection (2) shall, in addition to the mandatory fine imposed under that provision, be liable to an imprisonment for a term not exceeding 1 year;
- (b) to change, from a discretionary nature to a mandatory nature, the punishment of a fine for a conviction under subsection (3); and
- (c) to reproduce the discretionary punishment of an imprisonment for a term not exceeding 2 years (which remains unchanged) in the new subsection (3A).

Clause 16 renumbers section 137 as subsection (1) of that section with some textual modifications, and inserts a new subsection (2) to provide that the alteration, suppression, concealment or destruction of any book, document or other record which a proper officer of customs may inspect, copy, make extracts of or take possession of under the Act, or which may be required to be given or produced to a proper officer of customs, is an offence. A new subsection (3) provides for the existing punishment for an offence under the renumbered subsection (1) to apply for an offence under the new subsection (2).

#### EXPENDITURE OF PUBLIC MONEY

This Bill will not involve the Government in any extra financial expenditure.

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