

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) all Customs Gate Stations and Offices at, or within 50 metres of, a free trade zone (within the meaning given by section 2 of the Free Trade Zones Act 1966), but excluding any customs office or customs station mentioned in regulation 3;

[S 320/2026 wef 29/05/2026]

(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) *[Deleted by S 351/2026 wef 01/06/2026]*

(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 351/2026 wef 01/06/2026]

(39) SingPost Regional eCommerce Logistics Hub, 39 Greenwich Drive.

[S 351/2026 wef 01/06/2026]

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

Customs offices and customs stations for separate and exclusive import, export and transshipment

3.—(1) The following are customs offices and customs stations reserved for the separate and exclusive import, export and transshipment 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

31. G.N. No. S 320/2026 — Customs (Offices and Stations) (Amendment) Regulations 2026

Date of commencement : 29 May 2026

32. G.N. No. S 351/2026 — Customs (Offices and Stations) (Amendment No. 2) Regulations 2026

Date of commencement : 1 June 2026