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No. S 49

CUSTOMS ACT 1960

CUSTOMS (DUTIES)
(AMENDMENT) ORDER 2026

In exercise of the powers conferred by section 10(1) of the Customs Act 1960, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Customs (Duties) (Amendment) Order 2026 and comes into operation on 1 February 2026.

Amendment of paragraph 4

2. In the Customs (Duties) Order (O 4), in paragraph 4 —

(*a*) in sub-paragraph (1)(*zd*), replace the full-stop at the end with a semi-colon;

(*b*) in sub-paragraph (1), after sub-paragraph (*zd*), insert —

"(*ze*) any country that is a party to the MERCOSUR (Southern Common Market)-Singapore Free Trade Agreement (MCSFTA) and has ratified the MCSFTA.";

(*c*) after sub-paragraph (4ZA), insert —

"(4ZB) Goods are deemed to have originated from and be consigned direct from any country mentioned in sub-paragraph (1)(*ze*) where they conform with the Rules of Origin set out in the MCSFTA.";

(*d*) in sub-paragraph (5)(*zc*), replace the full-stop at the end with a semi-colon; and

(*e*) in sub-paragraph (5), after sub-paragraph (*zc*), insert —

"(*zd*) where the goods are from an exporting country mentioned in sub-paragraph (1)(*ze*), either of the following documents:

(i) an Origin Declaration completed by the producer or exporter of the goods in accordance with Article 3.17 of the MCSFTA;

(ii) a Certificate of Origin issued by a competent authority of the exporting country in accordance with Article 3.18 of the MCSFTA.".

[G.N. Nos. S 660/2009; S 349/2010; S 68/2011; S 658/2011; S 65/2012; S 98/2013; S 353/2013; S 551/2013; S 94/2014; S 263/2014; S 363/2014; S 843/2014; S 85/2015; S 369/2016; S 54/2017; S 551/2017; S 685/2017; S 735/2017; S 86/2018; S 390/2018; S 471/2018; S 575/2018; S 884/2018; S 48/2019; S 105/2019; S 303/2019; S 456/2019; S 508/2019; S 724/2019; S 746/2019; S 896/2019; S 801/2020; S 1103/2020; S 99/2021; S 981/2021; S 483/2022; S 789/2022; S 1036/2022; S 67/2023; S 274/2025; S 323/2025]

Made on 27 January 2026.

NGIAM SIEW YING
Second Permanent Secretary,
Ministry of Finance,
Singapore.

[R017.003.0001.V15; C.07.01.02.002.V003; AG/LEGIS/SL/70/2025/1]

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