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No. S 785

CUSTOMS ACT 1960

CUSTOMS (DUTIES)
(AMENDMENT NO. 3) 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 No. 3) Order 2026 and comes into operation on 28 October 2026.

Amendment of paragraph 4

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

(*a*) in sub-paragraph (1)(*d*), after "ASEAN Trade In Goods Agreement (ATIGA)", insert "and for which the listing of that particular class of goods in her Tariff Liberalisation Schedule is in effect for the purposes of the ATIGA";

(*b*) in sub-paragraph (1), replace sub-paragraphs (*n*) and (*o*) with —

"(*n*) the Republic of Korea, under the ASEAN-Korea Free Trade Area (AKFTA), or any country of ASEAN which is a party to the AKFTA, and for which the preferential rate of duty for that particular class of goods is in effect for that country in accordance with the country's ratification of, or accession to, the agreement;

(*o*) Japan or any country of ASEAN which is a party to the Agreement between ASEAN and Japan on a Comprehensive Economic Partnership, and for which the preferential

rate of duty for that particular class of goods is in effect for that country in accordance with the country's ratification of, or accession to, the agreement;";

(*c*) in sub-paragraph (1), replace sub-paragraphs (*s*) and (*t*) with —

"(*s*) Australia or New Zealand, or any country of ASEAN which is a party to the Agreement between ASEAN, Australia and New Zealand on an ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) Agreement, and for which the preferential rate of duty for that particular class of goods is in effect for that country in accordance with the country's ratification of, or accession to, the agreement;

(*t*) India or any country of ASEAN which is a party to the Agreement between ASEAN and India in the Framework Agreement on Comprehensive Economic Cooperation, and for which the preferential rate of duty for that particular class of goods is in effect for that country in accordance with the country's ratification of, or accession to, the agreement;";

(*d*) in sub-paragraph (1), replace sub-paragraph (*xa*) with —

"(*xa*) the People's Republic of China or any country of ASEAN which is a party to the Agreement between ASEAN and the People's Republic of China on the ASEAN-China Free Trade Area (ACFTA) Agreement, and for which the preferential rate of duty for that particular class of goods is in effect for that country in

accordance with the country's ratification of, or accession to, the agreement;";

(*e*) in sub-paragraph (1)(*z*), replace sub-paragraph (ii) with —

"(ii) any country of ASEAN that is a party to —

(A) the ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA); and

(B) the Agreement on Investment among the Governments of the Hong Kong Special Administrative Region of the People's Republic of China and the Member States of the Association of Southeast Asian Nations (AHKIA),

and for which the preferential rate of duty for that particular class of goods is in effect for that country in accordance with the country's ratification of, or accession to, the agreement;";

(*f*) in sub-paragraph (1), replace sub-paragraph (*zc*) with —

"(*zc*) any country or separate customs territory that is a party to the Regional Comprehensive Economic Partnership Agreement (RCEPA) and for which the preferential rate of duty for that particular class of goods is in effect for that country or customs territory in accordance with the country's or customs territory's ratification of, or accession to, the agreement;"; and

(*g*) in sub-paragraph (4Z), after "country", insert "or customs territory".

[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; S 49/2026; S 67/2026]

Made on 27 October 2026.

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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).