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**No. S 809**

CUSTOMS ACT 1960

CUSTOMS
(DUTIES — EXEMPTION)
(AMENDMENT) ORDER 2026

In exercise of the powers conferred by section 13(1) of the Customs Act 1960, the Minister for Finance makes the following Order:

## Citation and commencement

**1.** This Order is the Customs (Duties — Exemption) (Amendment) Order 2026 and comes into operation on 2 November 2026.

## Amendment of paragraph 2

**2.** In the Customs (Duties — Exemption) Order 2021 (G.N. No. S 667/2021), in paragraph 2 —

(*a*) renumber the paragraph as sub-paragraph (1) of that paragraph; and

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

"(2) For the purposes of items 26 and 27 of Part 1 of the Schedule and items 26 and 27 of Part 2 of the Schedule, the period spent by a person outside Singapore —

(*a*) begins on the day of the person's most recent departure from Singapore (calculated as a whole day); and

(*b*) ends on the day immediately before the day of the person's return to Singapore.".

## Amendment of Schedule

**3.** In the Customs (Duties — Exemption) Order 2021, in the Schedule —

(*a*) in Part 1, in item 26, in the first column, in paragraph (3), replace "less than 48 hours outside Singapore immediately before arrival in Singapore" with "a period of less than 2 days outside Singapore";

(*b*) in Part 1, in item 27, in the first column, replace "less than 48 hours outside Singapore immediately before arrival in Singapore" with "a period of less than 2 days outside Singapore";

(*c*) in Part 2, in item 26, in the first column, in paragraph (3), replace "less than 48 hours outside Singapore immediately before arrival in Singapore" with "a period of less than 2 days outside Singapore"; and

(*d*) in Part 2, in item 27, in the first column, replace "less than 48 hours outside Singapore immediately before arrival in Singapore" with "a period of less than 2 days outside Singapore".

*[G.N. Nos. S 1068/2021; S 268/2023; S 5/2025; S 724/2025]*

Made on 25 October 2026.

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

[AG/LEGIS/SL/70/2025/8]

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