

**DISCLAIMER**

While every effort will be made to keep the legislation accurate and up-to-date, no warranty of any kind, implied, expressed or statutory, including but not limited to any warranties of title, non-infringement of third party rights, merchantability, satisfactory quality, fitness for a particular purpose and freedom from computers virus, is given in conjunction with this website, or any information and materials therein.

No warranty is given that access to any information or materials on this website, or this website as a whole will be provided uninterrupted or free from errors or that any identified defect will be corrected; further, no warranty is given that this website or any information or materials are free from any virus or other malicious, destructive or corrupting code, agent, program or macros.

Legislation is reproduced on this website with the permission of Government of Singapore. Acts of Parliament are available without charge, and updated monthly, at the Singapore Government Statutes Online website (<http://statutes.agc.gov.sg>).

**CUSTOMS ACT****(CHAPTER 70, SECTIONS 31 AND 143)****CUSTOMS (COMPOSITION OF OFFENCES) (CONSOLIDATION)  
REGULATIONS****Arrangement of Provisions**

- 1
- 2

**CUSTOMS ACT**  
**(CHAPTER 70, SECTIONS 143)**  
**CUSTOMS (COMPOSITION OF OFFENCES) (CONSOLIDATION)**  
**REGULATIONS**

1. These Regulations may be cited as the Customs (Composition of Offences) (Consolidation) Regulations.

2. The following offences may be compounded by a senior officer of customs in accordance with section 126 of the Act:

(a) any offence under sections 27 (1), 31 (1), 36, 39, 40 (1), 41, 47 (2), 48 (1), 52 (1) and (3), 60 (1), 71 (1), 72 (1), 73 (1), 77, 82 (2) and (8), 90(3), 128(1), 128A(1), 128B(1), 128C, 128D, 128E, 128F, 128G, 128H, 128I, 128J, 128K, 133, 136(1) and 139 of the Act;

(b) any offence under any of the provisions of the Customs (Container) Regulations (Rg 1);

*[S 6/75 — 11.1.75;S372/94]*

(c) any offence under any of the provisions of the Customs Regulations (Rg 2);

*[S 166/89 — 17.4.89;S371/94; S 616/2000]*

(d) any offence under any of the provisions of the Customs (Liquors Licensing) Regulations (Rg 3); and

*[S 266/80 — 19.9.80;S373/94]*

(e) *Deleted by S 147/2003, wef 01/04/2003.*

(f) any offence under any of the provisions of the Customs (Duties) (Exemption) Order (O 5).

*[S 166/89 — 17.4.89;S371/94; S 616/2000]*