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**No. S 274**

**CUSTOMS ACT 1960**

**CUSTOMS (DUTIES)  
(AMENDMENT) ORDER 2025**

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 2025 and comes into operation on 21 April 2025.

**Amendment of paragraph 3**

2. In the Customs (Duties) Order (O 4) (called in this Order the principal Order), in paragraph 3 —

- (a) in sub-paragraph (2)(a), replace “except” with “provided”;  
and
- (b) in sub-paragraph (5)(a), replace “similiar” with “similar”.

**Amendment of paragraph 4**

3. In the principal Order, in paragraph 4 —

- (a) in sub-paragraph (5), replace sub-paragraph (r) with —
  - “(r) where the goods are from an exporting country mentioned in sub-paragraph (1)(s) in respect of which the Second Protocol of the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) Agreement has not entered into force, a Certificate of Origin required for the goods by the AANZFTA Agreement (as amended by the First Protocol of that Agreement), and issued by the government authority of the exporting country, or any body authorised

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by the government of the exporting country to issue the Certificate of Origin;

(*ra*) where the goods are from an exporting country mentioned in sub-paragraph (1)(s) in respect of which the Second Protocol of the AANZFTA Agreement has entered into force, either of the following documents:

(i) a Certificate of Origin that —

(A) is issued in the form and manner, and contains the particulars, required for the goods by the Second Protocol of the AANZFTA Agreement; and

(B) is issued by the government authority of the exporting country, or any body authorised by the government of the exporting country to issue the Certificate of Origin;

(ii) a Declaration of Origin that —

(A) is issued in the form and manner, and contains the particulars, required for the goods by the Second Protocol of the AANZFTA Agreement; and

(B) is issued by an approved exporter authorised by the government authorities of the exporting country in accordance with Rule 15 of Annex 3A of the Second Protocol of the AANZFTA Agreement;”;

(b) in sub-paragraph (5), replace sub-paragraph (zb) with —

“(zb) where the goods are from an exporting country mentioned in sub-paragraph (1)(zc) —

(i) if the exporting country is not the People’s Republic of China —

(A) a Certificate of Origin in the form required for the goods by the RCEPA, and issued by an entity designated or authorised by the exporting country to issue the Certificate of Origin; or

(B) a Declaration of Origin issued by an approved exporter authorised by the government authorities of the exporting country in accordance with Article 3.21 of the RCEPA; and

(ii) if the exporting country is the People’s Republic of China —

(A) a Certificate of Origin mentioned in sub-paragraph (i)(A);

(B) a Declaration of Origin mentioned in sub-paragraph (i)(B); or

(C) an Electronic Certificate of Origin issued by the body authorised by the Government of the People’s Republic of China to issue the Electronic Certificate of Origin through the Electronic Origin Data Exchange System that is

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established pursuant to the Memorandum of Understanding between Singapore Customs and the General Administration of Customs of the People's Republic of China on the Implementation of Electronic Origin Data Exchange System dated 29 April 2019.”; and

(c) replace sub-paragraph (7J) with —

“(7J) The requirement under sub-paragraph (5)(*r*) or (*ra*) is not required for —

(a) any goods originating from the exporting country the value of which does not exceed US\$200 free on board (FOB); or

(b) any goods sent by post from the territory of a country mentioned in sub-paragraph (5)(*r*) or (*ra*) (as the case may be) the value of which does not exceed US\$200 FOB,

if, and only if, the importation of such goods does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a document required under sub-paragraph (5)(*r*) or (*ra*), as the case may be.”.

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## Amendment of First Schedule

### 4. In the principal Order, in the First Schedule —

(a) above heading 39.01, in column (3), insert —

“SUB-CHAPTER I  
PRIMARY FORMS”;

(b) above heading 39.15, in column (3), insert —

“SUB-CHAPTER II  
WASTE, PARINGS AND SCRAP;  
SEMI-MANUFACTURERS; ARTICLES”;

(c) in the following H.S. Codes, in column (3), replace “protein” with “proteins”:

H.S. Code 3915.90.50

H.S. Code 3917.29.23

H.S. Code 3919.10.91

H.S. Code 3919.90.20

H.S. Code 3920.99.10;

(d) in H.S. Code 5305.00.10, in column (3), replace “Agave” with “*Agave*”;

(e) above H.S. Code 5607.21.00, in column (3), replace “Agave” with “*Agave*”;

(f) in the following H.S. Codes, in column (3), replace “Ihram” with “*Ihram*”:

H.S. Code 6211.32.20

H.S. Code 6211.33.40

H.S. Code 6211.39.40;

(g) above subheading 8402.19, in column (3), delete “- - Other vapour generating boilers, including hybrid boilers.”;

(h) replace subheading 8402.19 with —

“8402.19     - - Other vapour generating boilers, including hybrid boilers:  
                 - - - Electrically operated.”;

- (i) in H.S. Code 8471.80.90, in column (4), replace “NMB” with “KGM”;
- (j) in Chapter 85, in Note 12 (b)(iv), replace “functions or articles” with “functions of articles”;
- (k) in heading 85.17, in column (3), replace “**wired or wireless networks**” with “**wired or wireless network**”;
- (l) in H.S. Code 8519.89.20, in column (3), replace “Record-players” with “Record players”;
- (m) above H.S. Code 8536.50.32, in column (3), replace “air-conditioning” with “air conditioning”;
- (n) delete H.S. Code 8536.50.92;
- (o) in H.S. Code 8536.50.95, in column (3), replace “Other, change-over” with “Change-over”;
- (p) above H.S. Code 8536.69.23, in column (3), replace “cathode ray” with “cathode-ray”;
- (q) in H.S. Code 8547.90.10, in column (3), replace “Electric” with “Electrical”; and
- (r) above H.S. Code 8549.11.11, in column (3), replace “Lead acid” with “Lead-acid”.

### Miscellaneous amendments

5. In the principal Order, in paragraph 4(5), in the following provisions, replace “Government authorities” with “government authorities”:

Sub-paragraph (b)(i)

Sub-paragraph (b)(ii)(A)

Sub-paragraph (b)(ii)(B)

Sub-paragraph (b)(ii)(C)

Sub-paragraph (i)(i)(A)

Sub-paragraph (i)(i)(B)(BA)

Sub-paragraph (i)(i)(B)(BB)

Sub-paragraph (i)(i)(B)(BC)

Sub-paragraph (l).

*[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]*

Made on 4 April 2025.

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Ministry of Finance,  
Singapore.*

[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).