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**No. S 363**

CUSTOMS ACT  
(CHAPTER 70)

CUSTOMS  
(DUTIES) (AMENDMENT NO. 3)  
ORDER 2014

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

**Citation and commencement**

1. This Order may be cited as the Customs (Duties) (Amendment No. 3) Order 2014 and shall be deemed to have come into operation on 1st January 2014.

**Deletion and substitution of Third Schedule**

2. The Third Schedule to the Customs (Duties) Order (O 4) (referred to in this Order as the principal Order) is deleted and the following Schedule substituted therefor:

**“THIRD SCHEDULE**  
**Original (Duplicate/Triplicate)**

Paragraph 4(5)(b) and (i)(i)

|  |  |   |  |   |  |
|--|--|---|--|---|--|
| 1. Goods consigned from<br>(Exporter’s business name,<br>address, country)   |  | Reference No.<br><br>ASEAN TRADE IN GOODS AGREEMENT/<br>ASEAN INDUSTRIAL COOPERATION SCHEME<br>CERTIFICATE OF ORIGIN<br>(Combined Declaration and Certificate)  |  |   |  |
| 2. Goods consigned to (Consignee’s<br>name, address, country)  |  | FORM D<br><br>Issued in _____<br>(Country)<br>See Overleaf Notes  |  |   |  |
| 3. Means of transport and route (as<br>far as known)<br><br>Departure date<br><br>Vessel’s name/Aircraft etc.<br><br>Port of Discharge |  | 4. For Official Use<br><br><input type="checkbox"/> Preferential Treatment Given Under ASEAN<br>Trade in Goods Agreement<br>_____<br><input type="checkbox"/> Preferential Treatment Given Under ASEAN<br>Industrial Cooperation Scheme<br>_____<br><input type="checkbox"/> Preferential Treatment Not Given (Please state<br>reason/s)<br>_____<br><br>.....<br>Signature of Authorised Signatory<br>of the Importing Country |  |   |  |
| 5. Item<br>number  | 6. Marks<br>and<br>numbers<br>on<br>packages | 7. Number<br>and type of<br>packages,<br>description<br>of goods<br>(including<br>quantity<br>where<br>appropriate<br>and HS<br>number<br>of the<br>importing<br>country)   | 8. Origin<br>criterion<br>(see<br>Overleaf<br>Notes) | 9. Gross<br>weight<br>or other<br>quantity<br>and<br>value<br>(FOB)<br>where<br>RVC is<br>applied | 10. Number<br>and<br>date of<br>invoices |
|  |  |   |  |   |  |

THIRD SCHEDULE — *continued*

|   |  |
|---|--|
| <p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in</p> <p>.....<br/>(Country)</p> <p>and that they comply with the origin requirements specified for these goods in the ASEAN Trade in Goods Agreement for the goods exported to</p> <p>.....<br/>(Importing Country)</p> <p>.....<br/>Place and date, signature of authorised signatory</p> | <p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>.....<br/>Place and date, signature and stamp of certifying authority</p> |
| <p>13.</p> <p><input type="checkbox"/> Third Country Invoicing      <input type="checkbox"/> Exhibition</p> <p><input type="checkbox"/> Accumulation      <input type="checkbox"/> De Minimis</p> <p><input type="checkbox"/> Back-to-Back CO      <input type="checkbox"/> Issued Retroactively</p> <p><input type="checkbox"/> Partial Cumulation</p>   |  |

## OVERLEAF NOTES

1. Member States which accept this form for the purpose of preferential treatment under the ASEAN Trade in Goods Agreement (ATIGA) or the ASEAN Industrial Cooperation (AICO) Scheme:

|                   |           |           |
|-------------------|-----------|-----------|
| BRUNEI DARUSSALAM | CAMBODIA  | INDONESIA |
| LAO PDR           | MALAYSIA  | MYANMAR   |
| PHILIPPINES       | SINGAPORE | THAILAND  |
| VIETNAM           |           |           |

2. CONDITIONS: The main conditions for admission to the preferential treatment under the ATIGA or the AICO Scheme are that goods sent to any Member States listed above must:

- (i) fall within a description of products eligible for concessions in the country of destination;

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 THIRD SCHEDULE — *continued*

- (ii) comply with the consignment conditions in accordance with Article 32 (Direct Consignment) of Chapter 3 of the ATIGA; and
- (iii) comply with the origin criteria set out in Chapter 3 of the ATIGA.

3. **ORIGIN CRITERIA:** For goods that meet the origin criteria, the exporter and/or producer must indicate in Box 8 of this Form, the origin criteria met, in the manner shown in the following table:

| Circumstances of production or manufacture in the first country named in Box 11 of this form   | Insert in Box 8   |
|--|---|
| (a) Goods wholly obtained or produced in the exporting Member State satisfying Article 27 (Wholly Obtained) of the ATIGA   | “WO”  |
| (b) Goods satisfying Article 28 (Non-wholly obtained) of the ATIGA <ul style="list-style-type: none"> <li>• Regional Value Content</li> <li>• Change in Tariff Classification</li> <li>• Specific Processes</li> <li>• Combination Criteria</li> </ul> | Percentage of Regional Value Content, example “40%”<br><br>The actual CTC rule, example “CC” or “CTH” or “CTSH”<br><br>“SP”<br><br>The actual combination criterion, example “CTSH + 35%” |
| (c) Goods satisfying paragraph 2 of Article 30 (Partial Cumulation) of the ATIGA   | “PC x%”, where x would be the percentage of Regional Value Content of less than 40%, example “PC 25%”   |

4. **EACH ARTICLE MUST QUALIFY:** It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. **DESCRIPTION OF PRODUCTS:** The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer and any trade mark shall also be specified.

6. **HARMONISED SYSTEM NUMBER:** The Harmonised System number shall be that of in ASEAN Harmonised Tariff Nomenclature (AHTN) Code of the importing Member State.

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THIRD SCHEDULE — *continued*

7. EXPORTER: The term “Exporter” in Box 11 may include the manufacturer or the producer.

8. FOR OFFICIAL USE: The Customs Authority of the importing Member State must indicate (✓) in the relevant boxes in column 4 whether or not preferential treatment is accorded.

9. MULTIPLE ITEMS: For multiple items declared in the same Form D, if preferential treatment is not granted to any of the items, this is also to be indicated accordingly in Box 4 and the item number circled or marked appropriately in Box 5.

10. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, “the Third Country Invoicing” box should be ticked (✓) and such information as name and country of the company issuing the invoice shall be indicated in Box 7.

11. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Rule 11 (Back-to-back CO) of Annex 8 of the ATIGA, the “Back-to-Back CO” box should be ticked (✓).

12. EXHIBITIONS: In cases where goods are sent from the exporting Member State for exhibition in another country and sold during or after the exhibition for importation into a Member State, in accordance with Rule 22 of Annex 8 of the ATIGA, the “Exhibitions” box should be ticked (✓) and the name and address of the exhibition indicated in Box 2.

13. ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form D) may be issued retroactively, in accordance with paragraph 2 of Rule 10 of Annex 8 of the ATIGA, the “Issued Retroactively” box should be ticked (✓).

14. ACCUMULATION: In cases where goods originating in a Member State are used in another Member State as materials for finished goods, in accordance with paragraph 1 of Article 30 of the ATIGA, the “Accumulation” box should be ticked (✓).

15. PARTIAL CUMULATION (PC): If the Regional Value Content of the material is less than forty percent (40%), the Certificate of Origin (Form D) may be issued for cumulation purposes, in accordance with paragraph 2 of Article 30 of the ATIGA, the “Partial Cumulation” box should be ticked (✓).

16. DE MINIMIS: If a good that does not undergo the required change in tariff classification does not exceed ten percent (10%) of the FOB value, in accordance with Article 33 of the ATIGA, the “De Minimis” box should be ticked (✓).”

## Deletion and substitution of Eleventh Schedule

3. The Eleventh Schedule to the principal Order is deleted and the following Schedule substituted therefor:

### “ELEVENTH SCHEDULE

Paragraph 4(5)(l)

#### Original (Duplicate/Triplicate)

|   |   |
|---|---|
| 1. Goods consigned from (Exporter's business name, address, country)  | Reference No.<br><br>ASEAN-KOREA TRADE AREA<br>PREFERENTIAL TARIFF<br>CERTIFICATE OF ORIGIN<br>(Combined Declaration and Certificate)<br><br>FORM AK<br><br>Issued in _____<br>(Country)<br>See Notes Overleaf  |
| 2. Goods consigned to (Consignee's name, address, country)  |   |
| 3. Means of transport and route (as far as known)<br><br>Departure date<br><br><br><br>Vessel's name/Aircraft etc.<br><br><br><br>Port of Discharge | 4. For Official Use<br><br><input type="checkbox"/> Preferential Treatment Given Under ASEAN-Korea Free Trade Area Preferential Tariff<br><br>_____<br><br><input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)<br><br>_____<br><br>.....<br>Signature of Authorised Signatory<br>of the Importing Country |

ELEVENTH SCHEDULE — *continued*

| 5. Item number   | 6. Marks and numbers on packages | 7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country) | 8. Origin criterion (see Notes overleaf)   | 9. Gross weight or other quantity and value (FOB only when RVC criterion is used) | 10. Number and date of invoices |
|--|----------------------------------|--|--|---|---------------------------------|
|  |                                  |  |  |   |                                 |
| <p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in</p> <p>.....<br/>(Country)</p> <p>and that they comply with the origin requirements specified for these goods in the ASEAN-Korea Free Trade Area Preferential Tariff for the goods exported to</p> <p>.....<br/>(Importing Country)</p> <p>.....<br/>Place and date, signature of authorised signatory</p> |                                  |  | <p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>.....<br/>Place and date, signature and stamp of certifying authority</p> |   |                                 |
| <p>13.</p> <p><input type="checkbox"/> Third Country Invoicing      <input type="checkbox"/> Exhibition      <input type="checkbox"/> Back-to-Back CO</p>  |                                  |  |  |   |                                 |

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ELEVENTH SCHEDULE — *continued*

## OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential tariff under the ASEAN-Korea Free Trade Agreement (AKFTA):

|                   |             |           |
|-------------------|-------------|-----------|
| BRUNEI DARUSSALAM | CAMBODIA    | INDONESIA |
| REPUBLIC OF KOREA | LAOS        | MALAYSIA  |
| MYANMAR           | PHILIPPINES | SINGAPORE |
| THAILAND          | VIETNAM     |           |

2. CONDITIONS: To enjoy preferential tariff under the AKFTA, goods sent to any Parties listed above:

- (i) must fall within a description of goods eligible for concessions in the country of destination;
- (ii) must comply with the consignment conditions in accordance with Rule 9 of Annex 3 (Rules of Origin) of the AKFTA; and
- (iii) must comply with the origin criteria in Annex 3 (Rules of Origin) of the AKFTA.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter and/or producer must indicate in Box 8 of this Form, the origin criteria met, in the manner shown in the following table:

| Circumstances of production or manufacture in the first country named in Box 11 of this Form | Insert in Box 8       |
|--|-----------------------|
| (a) Goods wholly obtained or produced in the territory of the exporting Party                | “WO”                  |
| (b) Goods satisfying Rule 4.1 of Annex 3 (Rules of Origin) of the AKFTA                      | “CTH” or<br>“RVC 40%” |
| (c) Goods satisfying the Product Specific Rules  |                       |
| — Change in Tariff Classification  | — “CTC”               |
| — Wholly Obtained or Produced in the territory of any Party                                  | — “WO-AK”             |



ELEVENTH SCHEDULE — *continued*

|  |  |
|--|--|
| — Regional Value Content                                   | — “RVC” that needs to be met for the good to qualify as originating; e.g. “RVC 45%”                  |
| — Regional Value Content + Change in Tariff Classification | — The combination rule that needs to be met for good to qualify as originating; e.g. “CTH + RVC 40%” |
| — Specific Processes                                       | “Specific Processes”   |
| (d) Goods satisfying Rule 6                                | “Rule 6”   |

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them. Any trade mark shall also be specified.

6. FREE-ON-BOARD (FOB) VALUE: The FOB value in Box 9 shall be reflected only when the Regional Value Content criterion is applied in determining the origin of goods. The CO (Form AK) issued to and from Cambodia and Myanmar shall reflect the FOB value, regardless of the origin criteria used, for the next two (2) years upon the implementation of this new arrangement.

7. HARMONIZED SYSTEM NUMBER: The Harmonized System number shall be that of the importing Party.

8. EXPORTER: The term “Exporter” in Box 11 may include the manufacturer or the producer.

9. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (✓) in the relevant boxes in column 4 whether or not preferential tariff is accorded.

10. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, the “Third Country Invoicing” box should be ticked (✓) and such information as name and country of the company issuing the invoice shall be indicated in Box 7.

ELEVENTH SCHEDULE — *continued*

11. EXHIBITIONS: In cases where goods are sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party, in accordance with Rule 20 of the Operational Certification Procedures, the “Exhibitions” box should be ticked (✓) and the name and address of the exhibition indicated in Box 2.

12. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Rule 7(2) of the Operational Certification Procedures, the “Back-to-Back CO” box should be ticked (✓).”.

**Transitional and savings provision**

4.—(1) Notwithstanding paragraph 2 of this Order, a claim made before 1st July 2014 —

- (a) under paragraph 4(5)(b) of the principal Order; or
- (b) under paragraph 4(5)(i) of the principal Order in relation to any goods referred to in paragraph 4(4H)(a) of that Order,

may be supported by a Certificate of Origin in the form set out in the Third Schedule to the principal Order immediately in force before 1st January 2014.

(2) Notwithstanding paragraph 3 of this Order, a claim made before 1st July 2014 under paragraph 4(5)(l) of the principal Order may be supported by a Certificate of Origin in the form set out in the Eleventh Schedule to the principal Order in force immediately before 1st January 2014.

*[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]*

Made this 16th day of May 2014.

LIM SOO HOON  
*Permanent Secretary  
(Finance) (Performance),  
Ministry of Finance,  
Singapore.*

[Customs (Sec) 00107/65/V21; AG/LLRD/SL/70/2010/8 Vol. 2]

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