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No. S 369

CUSTOMS ACT
(CHAPTER 70)

CUSTOMS (DUTIES)
(AMENDMENT) ORDER 2016

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

Citation and commencement

1.—(1) This Order is the Customs (Duties) (Amendment) Order 2016.

(2) Paragraph 2(*a*) is deemed to have come into operation on 1 January 2016.

(3) Paragraphs 2(*b*) and 3 come into operation on 1 August 2016.

Amendment of paragraph 4

2. Paragraph 4 of the Customs (Duties) Order (O 4) is amended —

(*a*) by deleting sub-paragraph (*n*) of sub-paragraph (1) and substituting the following sub-paragraph:

“(*n*) the Republic of Korea, under the ASEAN-Korea Free Trade Area (AKFTA), or any country of ASEAN which lists that particular class of goods in her Inclusion List of the AKFTA;” and

(*b*) by deleting sub-paragraph (*r*) of sub-paragraph (5) and substituting the following sub-paragraph:

“(*r*) where the goods are from an exporting country mentioned in sub-paragraph (1)(*s*), a Certificate of Origin 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, in the appropriate form as follows:

- (i) where the exporting country is Australia, New Zealand, or any country of ASEAN (except Cambodia or Indonesia) —
 - (A) the first form set out in the Seventeenth Schedule; or
 - (B) the second form set out in the Seventeenth Schedule if the Certificate of Origin was issued on or before 31 March 2016;
- (ii) where the exporting country is Cambodia —
 - (A) the first form set out in the Seventeenth Schedule; or
 - (B) the second form set out in the Seventeenth Schedule if the Certificate of Origin was issued on or before 30 June 2016;
- (iii) where the exporting country is Indonesia, the second form set out in the Seventeenth Schedule;”.

Deletion and substitution of Seventeenth Schedule

3. The Seventeenth Schedule to the Customs (Duties) Order is deleted and the following Schedule substituted therefor:

“SEVENTEENTH SCHEDULE

Paragraph 4(5)(r)

(First Form) Original

1. Goods Consigned from (Exporter's name, address and country)		Certificate No. Form AANZ			
2. Goods Consigned to (Importer's/ Consignee's name, address, country)		AGREEMENT ESTABLISHING THE ASEAN-AUSTRALIA-NEW ZEALAND FREE TRADE AREA (AANZFTA) CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) Issued in (Country) (See Overleaf Notes)			
3. Means of transport and route (if known) Shipment Date: Vessel's name/Aircraft etc.: Port of Discharge:		4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under AANZFTA _____ <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) _____ Signature of Authorised Signatory of the Importing Country			
5. Item number	6. Marks and numbers on packages	7. Number and kind of packages; description of goods including HS Code (6 digits) and brand name (if applicable). Name of company issuing third-party invoice (if applicable)	8. Origin Conferring Criterion (see Overleaf Notes)	9. Quantity (Gross weight or other measurement), and value (FOB) where RVC is applied (see Overleaf Notes)	10. Invoice number(s) and date of invoice(s)
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (Country) and that they comply with the rules of origin, as provided in Chapter 3 of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area for the goods exported to (Importing Country) Place and date, name, signature and company of authorised signatory			12. Certification On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area. Place and date, signature and stamp of Authorised Issuing Authority/Body		
13. <input type="checkbox"/> Back-to-back Certificate of Origin			<input type="checkbox"/> Subject of third-party invoice		<input type="checkbox"/> Issued retroactively
<input type="checkbox"/> <i>De Minimis</i>			<input type="checkbox"/> Accumulation		

OVERLEAF NOTES

1. Countries which accept this form for the purpose of preferential treatment under the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (the Agreement):

Australia	Brunei Darussalam	Cambodia
Indonesia	Lao PDR	Malaysia
Myanmar	New Zealand	Philippines
Singapore	Thailand	Viet Nam

(herein after individually referred to as a Party).

2. **CONDITIONS:** To be eligible for the preferential treatment under the AANZFTA, goods must:
- Fall within a description of products eligible for concessions in the importing Party;
 - Comply with all relevant provisions of Chapter 3 (Rules of Origin) of the Agreement.
3. **EXPORTER AND CONSIGNEE:** Details of the exporter of the goods (including name, address and country) and consignee (name and address) must be provided in Box 1 and Box 2, respectively.
4. **DESCRIPTION OF GOODS:** The description of each good in Box 7 must include the Harmonized Commodity Description and Coding System (HS) subheading at the 6-digit level of the exported product, and if applicable, product name and brand name. This information should be sufficiently detailed to enable the products to be identified by the customs officer examining them.

5. **ORIGIN CRITERIA:** For the goods that meet the origin criteria, the exporter should 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 country named in Box 11 of this form:	Insert in Box 8
(a) Goods wholly produced or obtained satisfying Article 2.1(a) of Chapter 3 of the Agreement	WO
(b) Goods produced entirely satisfying Article 2.1(c) of Chapter 3 of the Agreement	PE
(c) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4 of Chapter 3 of the Agreement as amended by the First Protocol i.e., if the good is specified in Annex 2, all the product specific requirements listed have been met: <ul style="list-style-type: none"> — Change in Tariff Classification — Regional Value Content — Regional Value Content + Change in Tariff Classification — Other, including a Specific Manufacturing or Processing Operation 	CTC RVC “e.g. CTSH + RVC 35%” Other

6. **EACH GOOD CLAIMING PREFERENTIAL TARIFF TREATMENT MUST QUALIFY IN ITS OWN RIGHT:** 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 exported.

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7. **FOB VALUE:** For Consignments to all Parties where the origin criteria includes a Regional Value Content requirement:
- An exporter from an ASEAN Member State must provide in Box 9 the FOB value of the goods.
 - An exporter from Australia or New Zealand can complete either Box 9 or provide a separate “Exporter Declaration” stating the FOB value of the goods.

The FOB value is not required for consignments where the origin criteria does not include a Regional Value Content requirement. In the case of goods exported from and imported by Cambodia and Myanmar, the FOB value shall be included in the Certificate of Origin or the back-to-back Certificate of Origin for all goods, irrespective of the origin criteria used, for two (2) years from the date of entry into force of the First Protocol or an earlier date as endorsed by the Committee on Trade in Goods.

8. **INVOICES:** Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into the importing Party.
9. **SUBJECT OF THIRD-PARTY INVOICE:** In cases where invoices used for the importation are issued in a third country, in accordance with Rule 22 of the Operational Certification Procedures, the “SUBJECT OF THIRD-PARTY INVOICE” box in Box 13 should be ticked (√) and the name of the company issuing the invoice should be provided in Box 7 or, if there is insufficient space, on a continuation sheet. The number of the invoices issued by the manufacturers or the exporters and the number of the invoices issued by the trader (if known) for the importation of goods into the importing Party should be indicated in Box 10.
10. **BACK-TO-BACK CERTIFICATE OF ORIGIN:** In the case of a back-to-back certificate of origin issued in accordance with paragraph 3 of Rule 10 of the Operational Certification Procedures, the back-to-back certificate of origin in Box 13 should be ticked (√).
11. **CERTIFIED TRUE COPY:** In the case of a certified true copy, the words “CERTIFIED TRUE COPY” should be written or stamped on Box 12 of the Certificate with the date of issuance of the copy in accordance with Rule 11 of the Operational Certification Procedures.

12. **FOR OFFICIAL USE:** The Customs Authority of the importing Party must indicate (√) in the relevant boxes in Box 4 whether or not preferential tariff treatment is accorded.
13. **BOX 13:** The items in Box 13 should be ticked (√), as appropriate, in those cases where such items are relevant to the goods covered by the Certificate.

**(Second Form)
Original**

1. Goods Consigned from (Exporter's name, address and country)		Certificate No. Form AANZ			
2. Goods Consigned to (Importer's/ Consignee's name, address, country)		AGREEMENT ESTABLISHING THE ASEAN-AUSTRALIA-NEW ZEALAND FREE TRADE AREA (AANZFTA) CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) Issued in (Country) (See Overleaf Notes)			
3. Means of transport and route (if known) Shipment Date: Vessel's name/Aircraft etc.: Port of Discharge:		4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under AANZFTA _____ <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) _____ Signature of Authorised Signatory of the Importing Country			
5. Item number	6. Marks and numbers on packages	7. Number and kind of packages; description of goods including HS Code (6 digits) and brand name (if applicable).	8. Origin Conferring Criterion (see Overleaf Notes)	9. Quantity (Gross weight or other measurement), and value (FOB) (see Overleaf Notes)	10. Invoice number(s) and date of invoice(s)
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (Country) and that they comply with the rules of origin, as provided in Chapter 3 of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area for the goods exported to (Importing Country) Place and date, name, signature and company of authorised signatory			12. Certification On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area. Place and date, signature and stamp of Authorised Issuing Authority/Body		
13. <input type="checkbox"/> Back-to-back Certificate of Origin <input type="checkbox"/> Subject of third-party invoice <input type="checkbox"/> Issued retroactively <input type="checkbox"/> <i>De Minimis</i> <input type="checkbox"/> Accumulation					

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(b) Goods produced entirely satisfying Article 2.1(c) of the Agreement	PE
(c) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(a) of the Agreement	RVC
(d) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(b) of the Agreement	CTH
<p>(e) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.2, i.e., if the good is specified in Annex 2, all the product specific requirements listed have been met:</p> <ul style="list-style-type: none"> — Change in Tariff Classification — Regional Value Content — Other, including a Specific Manufacturing or Processing Operation or a CTC or RVC requirement combined with an additional requirement 	<p>PSR(CTC)</p> <p>PSR(RVC)</p> <p>PSR(Other)</p>

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11. **CERTIFIED TRUE COPY:** In'tj g case of a certified true copy, the words “CERTIFIED TRUE COPY” should be written or stamped on Box 12 of the Certificate with the date of issuance of the copy in accordance with Rule 11 of the Operational Certification Procedures.
12. **FOR OFFICIAL USE:** The Customs Authority of the importing Party must indicate (√) in the relevant boxes in Box 4 whether or not preferential tariff treatment is accorded.
13. **BOX 13:** The items in Box 13 should be ticked (√), as appropriate, in those cases where such items are relevant to the goods covered by the Certificate.”.

*[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]*

Made on 27 July 2016.

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

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