
First published in the *Government Gazette*, Electronic Edition, on 25 June 2019 at 5 pm.

No. S 456

CUSTOMS ACT
(CHAPTER 70)

CUSTOMS (DUTIES)
(AMENDMENT NO. 4) ORDER 2019

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. This Order is the Customs (Duties) (Amendment No. 4) Order 2019 and is deemed to have come into operation on 11 June 2019.

Amendment of paragraph 4

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

(a) by deleting the full-stop at the end of sub-paragraph (y) of sub-paragraph (1) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:

“(z) any of the following:

- (i) the Hong Kong Special Administrative Region of the People’s Republic of China;
- (ii) any country of ASEAN that is a party to, and has ratified —
 - (A) the ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA); and

(B) the Agreement on Investment among the Governments of the Hong Kong Special Administrative Region of the People's Republic of China and the Member States of the Association of Southeast Asian Nations (AHKIA).”;

(b) by inserting, immediately after sub-paragraph (4V), the following sub-paragraph:

“(4W) Goods are deemed to have originated from and be consigned direct from any country or territory mentioned in sub-paragraph (1)(z) where they conform with the Rules of Origin set out in the ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA).”;

(c) by deleting the full-stop at the end of sub-paragraph (x) of sub-paragraph (5) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:

“(y) where the goods are from an exporting country or territory mentioned in sub-paragraph (1)(z), a Certificate of Origin in the form set out in the Twenty-Sixth Schedule issued by the government authority or authority designated by the government of the exporting country or territory, and submitted in accordance with the ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA).”; and

(d) by inserting, immediately after sub-paragraph (7O), the following sub-paragraph:

“(7P) A Certificate of Origin under sub-paragraph (5)(y) is not required for —

- (a) any goods originating from a country or territory mentioned in sub-paragraph (1)(z) the value of which does not exceed US\$200 free on board (FOB); or
- (b) any goods sent by post from a territory, or the territory of a country, mentioned in sub-paragraph (1)(z) the value of which does not exceed US\$200 FOB.”.

New Twenty-Sixth Schedule

3. The Customs (Duties) Order is amended by inserting, immediately after the Twenty-Fifth Schedule, the following Schedule:

“TWENTY-SIXTH SCHEDULE

Paragraph 4(5)(y)

ORIGINAL

1. Goods Consigned from (Exporter's name, address and Country/Party)		Certificate No. Form AHK			
2. Goods Consigned to (Consignee's name, address and Country/Party)		<p align="center">ASEAN-HONG KONG, CHINA FREE TRADE AGREEMENT CERTIFICATE OF ORIGIN</p> <p align="center">(Combined Declaration and Certificate)</p> <p align="center">Issued in (Country/Party)</p> <p align="center">(see Overleaf Notes)</p>			
3. Means of transport and route (as far as known)		4. For Official Use			
<p>Shipment Date:</p> <p>Vessel's name/Aircraft etc.:</p> <p>Port of Discharge:</p>		<p><input type="checkbox"/> Preferential Treatment Given under ASEAN – Hong Kong, China Free Trade Agreement</p> <p>_____</p> <p><input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)</p> <p>_____</p> <p>..... Signature of Authorised Signatory of the Importing Country/Party</p>			
5. Item number	6. Marks and numbers on packages	7. Number and kind of packages; description of goods including HS Code (6 digits); and, if applicable, brand name. Names and country/party of the company issuing third party invoice, if applicable.	8. Origin-Conferring Criterion (see Overleaf Notes)	9. Quantity (Gross or Net weight or other measurement) and value (FOB) where RVC is applied (see Overleaf Notes)	10. Invoice Number(s) and date of invoice(s)

<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; and that all the goods were produced in</p> <p>..... (Country/Party of origin)</p> <p>and that they comply with the rules of origin, as provided in Chapter 3 (Rules of Origin) of the ASEAN-Hong Kong, China Free Trade Agreement for the goods exported to</p> <p>..... (Importing Country/Party)</p> <p>..... Place and date, signature of authorised signatory</p>	<p>12. Certification</p> <p>On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described herein comply with the origin requirements specified in the ASEAN-Hong Kong, China Free Trade Agreement.</p> <p>..... Place and date, signature and name, stamp of authorised issuing authority</p>						
<p>13.</p> <table border="0"> <tr> <td><input type="checkbox"/> Movement Confirmation</td> <td><input type="checkbox"/> Third-party invoicing</td> <td><input type="checkbox"/> Issued retroactively</td> </tr> <tr> <td><input type="checkbox"/> De Minimis</td> <td><input type="checkbox"/> Accumulation</td> <td><input type="checkbox"/> Exhibitions</td> </tr> </table>		<input type="checkbox"/> Movement Confirmation	<input type="checkbox"/> Third-party invoicing	<input type="checkbox"/> Issued retroactively	<input type="checkbox"/> De Minimis	<input type="checkbox"/> Accumulation	<input type="checkbox"/> Exhibitions
<input type="checkbox"/> Movement Confirmation	<input type="checkbox"/> Third-party invoicing	<input type="checkbox"/> Issued retroactively					
<input type="checkbox"/> De Minimis	<input type="checkbox"/> Accumulation	<input type="checkbox"/> Exhibitions					

OVERLEAF NOTES

- Countries/Parties which accept this form for the purpose of preferential treatment under the ASEAN-Hong Kong, China Free Trade Agreement (the Agreement):

Brunei Darussalam	Cambodia	Hong Kong, China
Indonesia	Lao PDR	Malaysia
Myanmar	Philippines	Singapore
Thailand	Viet Nam	

(herein after individually referred to as a Country/Party)
- CONDITIONS:** To be eligible for the preferential treatment under the Agreement, goods must:
 - Fall within a description of products eligible for concessions in the importing Country/Party;
 - Comply with all relevant provisions of Chapter 3 (Rules of Origin) of the Agreement.
- EXPORTER AND CONSIGNEE:** Details of the exporter of the goods (including name, address, and Country/Party) and consignee (name, and address and Country/Party) 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 number, product name and brand name. 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.
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/Party named in Box 11 of this form:	Insert in Box 8
(a) Goods wholly obtained or produced in the Area of a Country/Party	“WO”
(b) Goods produced in a Party exclusively from originating materials from one or more of the Countries/Parties	“PE”
(c) Goods satisfying Article 5 (Not Wholly Obtained or Produced Goods) of Chapter 3 (Rules of Origin) of the Agreement <ul style="list-style-type: none"> • Regional Value Content • Change in Tariff Classification (CTC) • Specific Processes • Combination Criteria 	<p>Percentage of Regional Value Content, example “40%”</p> <p>The actual CTC rule, example “CC” or “CTH” or “CTSH” “SP”</p> <p>The actual combination criterion, example “CTSH + 35%”</p>

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.

-
-
7. **FOB value:** In the cases where the Regional Value Content (RVC) criterion is applied, an exporter needs to indicate in Box 9 the FOB value of the goods, except if the goods are exported from an ASEAN Member State to Hong Kong, China.
 8. **INVOICES:** Indicate the invoice number and date of invoice(s). The invoice should be the one issued for the importation of the good into the importing Country/Party.
 9. **THIRD PARTY INVOICING:** In cases where invoices used for the importation are issued by a company located in a third party or by an exporter for the account of the said company, in accordance with Rule 22 (Third Party Invoicing) of Annex 3-1 (Operational Certification Procedures) to Chapter 3 (Rules of Origin) of the Agreement, the “Third party invoicing” box in Box 13 should be ticked (√) and the name and country/party of the company issuing the invoice should be provided in Box 7, or if there is insufficient space, on a continuation sheet as appropriate. 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 Country/Party should be indicated in Box 10.
 10. **CERTIFIED TRUE COPY:** In 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 (Loss of the Certificate of Origin (Form AHK)) of Annex 3-1 (Operational Certification Procedures) to Chapter 3 (Rules of Origin) of the Agreement.
 11. **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.
 12. **MOVEMENT CONFIRMATION:** In the case of a Movement Confirmation issued in accordance with Rule 10 (Movement Confirmation) of Annex 3-1 (Operational Certification Procedures) to Chapter 3 (Rules of Origin) of the Agreement, the “Movement Confirmation” box in Box 13 should be ticked (√).

-
-
13. **ISSUED RETROACTIVELY:** In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form AHK) may be issued retroactively, in accordance with paragraph 2 of Rule 9 (Issuance of the Certification of Origin (Form AHK)) of Annex 3-1 (Operational Certification Procedures) to Chapter 3 (Rules of Origin) of the Agreement, the “Issued Retroactively” box in Box 13 should be ticked (✓).
 14. **ACCUMULATION:** In cases where a good originating in a Party is used in another Party as material for a finished good, in accordance with Article 7 (Accumulation) of Chapter 3 (Rules of Origin) of the Agreement, the “Accumulation” box in Box 13 should be ticked (✓).
 15. **DE MINIMIS:** If the value of all non-originating materials used in the production of a good that do not undergo the required change in tariff classification does not exceed ten percent (10%) of the FOB value of the good, in accordance with Article 10 (*De Minimis*) of Chapter 3 (Rules of Origin) of the Agreement, the “De Minimis” box in Box 13 should be ticked (✓).
 16. **EXHIBITIONS:** In cases where goods are sent from the exporting Party for exhibition in another Party and sold during or after the exhibition for importation into a Party, in accordance with Rule 21 (Exhibition Goods) of Annex 3-1 (Operational Certification Procedures) to Chapter 3 (Rules of Origin) of the Agreement, the “Exhibitions” box in Box 13 should be ticked (✓) and the name and address of the exhibition indicated in Box 2.
 17. **FOR OFFICIAL USE:** The customs authority of the Importing Country/Party must indicate (✓) in the relevant box in Box 4 whether or not preferential tariff treatment under this Agreement is accorded.

”.

[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]

Made on 24 June 2019.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

[Customs 00107/65/V21; R17.3.0001.V15;
AG/LEGIS/SL/70/2015/2 Vol. 12]

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