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No. S 48

CUSTOMS ACT
(CHAPTER 70)

CUSTOMS (DUTIES)
(AMENDMENT) 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) Order 2019 and is deemed to have come into operation on 1 January 2018.

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) the People’s Republic of China or any country of ASEAN which is a party to the Agreement between ASEAN and the People’s Republic of China on the ASEAN-China Free Trade Area (ACFTA) Agreement, provided that the country has ratified the Agreement.”;

(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 mentioned in sub-paragraph (1)(z) where they conform with the

Rules of Origin set out in the ASEAN-China Free Trade Area (ACFTA) Agreement.”;

- (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 mentioned in sub-paragraph (1)(z), a Certificate of Origin in the form set out in the Twenty-Fifth Schedule issued by a government authority designated by the exporting country, and submitted in accordance with the ASEAN-China Free Trade Area (ACFTA) Agreement.”; 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 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 the territory of a country mentioned in sub-paragraph (1)(z) the value of which does not exceed US\$200 FOB.”.

New Twenty-Fifth Schedule

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

“TWENTY-FIFTH SCHEDULE

Paragraph 4(5)(y)

<p>1. Products consigned from (Exporter's business name, address, country)</p>			<p>Reference No.</p> <p style="text-align: center;">ASEAN-CHINA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)</p> <p style="text-align: center;">FORM E</p> <p>Issued in (Country) See Overleaf Notes</p>		
<p>2. Products consigned to (Consignee's name, address, country)</p>			<p>4. For Official Use</p> <p><input type="checkbox"/> Preferential Treatment Given</p> <p style="text-align: center;">_____</p> <p><input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">..... Signature of Authorised Signatory of the Importing Party</p>		
<p>3. Means of transport and route (as far as known)</p> <p>Departure Date:</p> <p>Vessel's name/Aircraft etc.:</p> <p>Port of Discharge:</p>			<p>8. Origin criteria (see Overleaf Notes)</p>		
<p>5. Item number</p>	<p>6. Marks and numbers on packages</p>	<p>7. Number and type of packages; description of products (including quantity where appropriate and HS number of the importing Party)</p>	<p>9. Gross weight or other quantity and value (FOB)</p>	<p>10. Number and date of invoices</p>	
<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statement are correct; that all the products were produced in</p> <p style="text-align: center;">..... (Country)</p> <p>and that they comply with the origin requirement specified for these products in the Rules of Origin for the ACFTA for the products exported to</p> <p style="text-align: center;">..... (Importing Country)</p> <p>..... 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>..... Place and date, signature and stamp of certifying authority</p>		
<p>13. <input type="checkbox"/> Issued Retroactively</p> <p><input type="checkbox"/> Movement Certificate</p>			<p><input type="checkbox"/> Exhibition</p> <p><input type="checkbox"/> Third Party Invoicing</p>		

OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential treatment under the ASEAN-CHINA Free Trade Area Preferential Tariff:

Brunei Darussalam	Cambodia	China
Indonesia	Laos	Malaysia
Myanmar	Philippines	Singapore
Thailand	Vietnam	

2. **CONDITIONS:** The main conditions for admission to the preferential treatment under the ACFTA Preferential Tariff are that products sent to any Parties listed above:

- (i) must fall within a description of products eligible for concessions in the country of destination;
- (ii) must comply with the consignment conditions that the products must be consigned directly from any ACFTA Party to the importing Party but transport that involves passing through one or more intermediate non-ACFTA Parties, is also accepted provided that any intermediate transit, transshipment or temporary storage arises only for geographic reasons or transportation requirements; and
- (iii) must comply with the origin criteria given in the next paragraph.

3. **ORIGIN CRITERIA:** For exports to the above mentioned countries to be eligible for preferential treatment, the requirement is that either:

- (i) the products wholly obtained in the exporting Party as defined in Rule 3 of the Rules of Origin for the ACFTA;
- (ii) subject to sub-paragraph (i) above, for the purpose of implementing the provisions of Rule 2 (b) of the Rules of Origin for the ACFTA, products worked on and processed as a result of which the total value of the materials, parts or produce originating from non-ACFTA Parties or of undetermined origin used does not exceed 60% of the FOB value of the product produced or obtained and the final process of the manufacture is performed within territory of the exporting Party;
- (iii) products which comply with origin requirements provided for in Rule 2 of the Rules of Origin for the ACFTA and which are used in a Party as inputs for a finished product eligible for preferential treatment in another Party/Parties shall be considered as a product originating in the Party where working or processing of the

finished product has taken place provided that the aggregate ACFTA content of the final product is not less than 40%; or

- (iv) products which satisfy the Product Specific Rules provided for in Attachment B of the Rules of Origin for the ACFTA shall be considered as products to which sufficient transformation has been carried out in a Party.

If the products qualify under the above criteria, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his products qualify for preferential treatment, 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) Products wholly produced in the country of exportation (see paragraph 3 (i) above)	“WO”
(b) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with the provisions of paragraph 3 (ii) above	Percentage of single country content, example 40%
(c) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with the provisions of paragraph 3 (iii) above	Percentage of ACFTA cumulative content, example 40%
(d) Products satisfied the Product Specific Rules (PSR)	“PSR”

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the products 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, any trade mark shall also be specified.
6. The Harmonised System number shall be that of the importing Party.
7. The term “Exporter” in Box 11 may include the manufacturer or the producer. In the case of MC the term “Exporter” also includes the exporter in the intermediate Party.

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8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (√) in the relevant boxes in column 4 whether or not preferential treatment is accorded.
 9. Movement Certificate: In cases of Movement Certificate, in accordance with Rule 12 of the Operational Certification Procedures, “Movement Certificate” in Box 13 should be ticked (√). The name of original Issuing Authorities of the Party, date of the issuance and the reference number of the original Certificate of Origin (Form E) to be indicated in Box 13.
 10. THIRD PARTY INVOICING: In cases where invoices are issued by a third country, “the Third Party Invoicing” in Box 13 shall be ticked (√). The invoice number shall be indicated in Box 10. Information such as name and country of the company issuing the invoice shall be indicated in Box 7.
 11. EXHIBITIONS: In cases where products 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 22 of Attachment A of the Rules of Origin for the ACFTA, the “Exhibitions” in Box 13 should be ticked (√) and the name and address of the exhibition indicated in Box 2.
 12. ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form E) may be issued retroactively in accordance with Rule 11 of Attachment A of the Rules of Origin for the ACFTA. The “Issued Retroactively” in Box 13 shall be ticked (√).”.

[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]

Made on 16 January 2019.

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

[Customs 00107/65/V21; AG/LEGIS/SL/70/2015/2 Vol. 11]

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