First published in the Government Gazette, Electronic Edition, on 30 November 2017 at 5 pm.

No. S 685

CUSTOMS ACT (CHAPTER 70)

CUSTOMS (DUTIES) (AMENDMENT NO. 3) ORDER 2017

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. 3) Order 2017 and comes into operation on 1 December 2017.

Amendment of paragraph 4

- 2. Paragraph 4 of the Customs (Duties) Order (O 4) is amended
 - (a) by deleting sub-paragraph (e) of sub-paragraph (5) and substituting the following sub-paragraph:
 - "(e) where the goods are from Australia, either
 - (i) all of the following documents:
 - (A) a Certificate of Origin issued by
 - (AA) the Australian Chamber of Commerce and Industry;
 - (AB) a body or an organisation affiliated to the Australian Chamber of Commerce and Industry;

- (AC) the Australian Industry Group; or
- (AD) any other body or organisation agreed between Singapore and Australia;
- (B) a declaration by the exporter; and
- (C) where the exporter of the goods is not the producer or principal manufacturer of the goods as defined in the SAFTA, a written confirmation by the producer or the principal manufacturer, specifying the applicable particulars set out in the Sixth Schedule; or

(ii) a Certification of Origin that —

- (A) is completed by the exporter, producer or importer of the goods, or an authorised representative of such exporter, producer or importer;
- (B) applies to the goods, or multiple importations of identical goods within the period mentioned in sub-paragraph (E);
- (C) specifies that the goods meet the requirements of Chapter 3 of the SAFTA, and originate from Australia;
- (D) satisfies the requirements set out in the Twenty-Third Schedule; and

- (E) has a validity of one year after the date of issue of the Certification of Origin;"; and
- (b) by inserting, immediately after sub-paragraph (7A), the following sub-paragraph:
 - "(7AB) A claim mentioned in sub-paragraph (5) need not be supported by the documents mentioned in sub-paragraph (e) of that provision, if
 - (a) the value of the goods as determined in accordance with the Customs (Valuation) Regulations (Rg 8) does not exceed 1,000 Australian dollars; and
 - (b) the importation is not one that is, or forms part of a series of importations that are, carried out or planned for the purpose of evading compliance with this Order in relation to a claim for preferential duty under sub-paragraph (1)(g).".

New Twenty-Third Schedule

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

"TWENTY-THIRD SCHEDULE

Paragraph 4(5)(e)(ii)

REQUIREMENTS OF CERTIFICATION OF ORIGIN

- 1. A Certification of Origin must contain the following:
 - (a) a statement on whether the certifier of the Certification of Origin is the exporter, producer or importer of the goods, or an authorised representative of the exporter, producer or importer of the goods;
 - (b) the following particulars of the certifier of the Certification of Origin:
 - (i) name;
 - (ii) address (including country);

- (iii) telephone number; and
- (iv) email address;
- (c) subject to paragraph 2, the following particulars of the exporter:
 - (i) name;
 - (ii) address (including country);
 - (iii) email address; and
 - (iv) telephone number;
- (d) subject to paragraph 3, the following particulars of the producer:
 - (i) name;
 - (ii) address (including country);
 - (iii) email address; and
 - (iv) telephone number;
- (e) if known, the following particulars of the importer:
 - (i) name;
 - (ii) address;
 - (iii) email address; and
 - (iv) telephone number;
- (f) the HS Tariff Classification of the goods, given to the 6-digit level;
- (g) an accurate description of the goods in respect of which the Certification of Origin is issued;
- (h) if the Certification of Origin covers a single shipment of the goods, indicate, if known, the invoice number related to the exportation of the goods;
- (i) the rule of origin specified in the SAFTA under which the goods qualify for a preferential rate of duty;
- (j) if the Certification of Origin covers multiple shipments of identical goods for a specified period not exceeding the validity of the Certificate, the specified period.
- 2. For the purposes of paragraph 1(c), there is no need to provide the particulars of the exporter, if
 - (a) the exporter is the certifier of the Certification of Origin and this fact is specified in the Certification of Origin, and the particulars of the certifier are provided in the Certification of Origin; or

- (b) the producer is completing the Certification of Origin and does not know the identity of the exporter.
- 3. For the purposes of paragraph 1(d)
 - (a) there is no need to provide the particulars of the producer if
 - (i) the particulars of the producer are the same as the particulars of the certifier of the Certification of Origin or the exporter, and this fact is specified in the Certification of Origin; and
 - (ii) the particulars of the certifier of the Certification of Origin or the exporter (as the case may be) are provided in the Certification of Origin;
 - (b) if there are multiple producers, the certifier of the Certification of Origin may state "Various", or provide a list specifying the producers and each such producer's particulars, as mentioned in paragraph 1(d); and
 - (c) a certifier of the Certification of Origin who wishes for the information mentioned in paragraph 1(d) to remain confidential may state "Available upon request by the importing authorities".
- 4. A Certification of Origin must be signed and dated by the certifier of the Certification of Origin, and be accompanied by the following statement:

"I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification."

5. In this Schedule —

"certifier", in relation to a Certification of Origin, means the person who completes the Certification of Origin;

"HS Tariff Classification" means an international nomenclature (at 6-digit level) known as the Harmonised Commodity Description and Coding System that is developed by the World Customs Organisation for the classification of goods."

[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] Made on 28 November 2017.

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

[Customs 00107/65/V21; AG/LEGIS/SL/70/2015/2 Vol. 3]

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