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No. S 884

# CUSTOMS ACT (CHAPTER 70)

## CUSTOMS (DUTIES) (AMENDMENT NO. 5) ORDER 2018

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. 5) Order 2018 and comes into operation on 30 December 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 (x) of sub-paragraph (1) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:
    - "(y) any country that is a party to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership and has ratified the Agreement.";
  - (b) by inserting, immediately after sub-paragraph (4U), the following sub-paragraph:
    - "(4V) Goods are deemed to have originated from and be consigned direct from any country mentioned in sub-paragraph (1)(y) where they conform with the Rules of Origin set out in the Comprehensive and Progressive Agreement for Trans-Pacific Partnership.";

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

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- "(x) where the goods are from an exporting country mentioned in sub-paragraph (1)(y), a Certification of Origin that
  - (i) is issued within one year before the date of the claim;
  - (ii) is
    - (A) for so long as the exporting applies the country arrangements under of Annex 3-A the Comprehensive and Progressive for Agreement Trans-Pacific Partnership, by issued competent a authority or completed by an approved exporter accordance with that Annex; or
    - (B) in every other case, issued by the exporter, producer or importer of the goods; and
  - (iii) specifies the applicable matters set out in the Twenty-Fourth Schedule."; and
- (d) by inserting, immediately after sub-paragraph (7N), the following sub-paragraph:
  - "(70) A Certification of Origin under sub-paragraph (5)(x) in respect of an importation of goods is not required where
    - (a) the value of the importation does not exceed US\$1,000; and

(b) the importation does not form part of a series of importations that may reasonably be considered to have been carried out or planned for the purpose of avoiding the submission of a Certification of Origin.".

## **New Twenty-Fourth Schedule**

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

### "TWENTY-FOURTH SCHEDULE

Paragraph 4(5)(x)

#### MATTERS TO BE INCLUDED IN CERTIFICATION OF ORIGIN

- 1. Details of the certifier:
  - (a) whether the certifier is the exporter, producer, importer or competent authority;
  - (b) the name, telephone number and e-mail address of the certifier; and
  - (c) the address (including country) of the certifier.
- 2. Details relating to the exportation of the goods (unless the certifier is the producer and does not know the identity of the exporter):
  - (a) the name, telephone number and e-mail address of the exporter;
  - (b) the address (including country) of the place of export of the goods in a country that has ratified the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (called in this Schedule a CPTPP country).
  - 3. Details relating to the production of the goods:
    - (a) if there is only one producer:
      - (i) the name, telephone number and e-mail address of the producer; and
      - (ii) the address (including country) of the place of production of the goods in a CPTPP country;
    - (b) if there is more than one producer:
      - (i) the statement "Various"; or

- (ii) the details relating to each producer specified in paragraph (a);
- (c) where any person wishes for the information required to remain confidential, the statement "Available upon request by the importing authorities".
- 4. Details relating to the importation of the goods (if known to the certifier):
  - (a) the name, telephone number and e-mail address of the importer;
  - (b) the address (including country) of the importer in a CPTPP country.

## 5. Details of the goods:

- (a) the description and HS tariff classification of the goods (to the 6-digit level);
- (b) the invoice number for the exportation (if the certification of origin covers a single shipment and if known).
- 6. The rule of origin under which the goods qualify for the preferential rate.
- 7. Where the certification of origin applies to multiple shipments of identical goods, the period (not exceeding 12 months) of shipments that the certification of origin covers.
- 8. The date of the certification of origin and the signature of the certifier, 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."

[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] Made on 22 November 2018.

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).