
First published in the *Government Gazette*, Electronic Edition, on 29 December 2021 at 5 pm.

No. S 981

CUSTOMS ACT (CHAPTER 70)

CUSTOMS (DUTIES) (AMENDMENT NO. 2) ORDER 2021

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. 2) Order 2021 and comes into operation on 1 January 2022.

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 (zb) of sub-paragraph (1) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:

“(zc) any country that is a party to the Regional Comprehensive Economic Partnership Agreement (RCEPA) and has ratified the RCEPA.”;

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

“(4Z) Goods are deemed to have originated from and be consigned direct from any country mentioned in sub-paragraph (1)(zc) where they conform with the Rules of Origin set out in the RCEPA.”;

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

“(zb) where the goods are from an exporting country mentioned in sub-paragraph (1)(zc) —

(i) a Certificate of Origin in the form required for the goods by the RCEPA, and issued by an entity designated or authorised by the exporting country to issue the Certificate of Origin; or

(ii) a Declaration of Origin issued by an approved exporter authorised by the Government authorities of the exporting country in accordance with Article 3.21 of the RCEPA.”; and

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

“(7S) A Certificate of Origin or a Declaration of Origin under sub-paragraph (5)(zb) in respect of an importation of goods is not required where —

(a) the value of the importation does not exceed US\$200; and

(b) the importation does not form part of a series of importations 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)(zc).”.

*[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; S 456/2019;
S 508/2019; S 724/2019; S 746/2019; S 896/2019;
S 801/2020; S 1103/2020; S 99/2021]*

Made on 10 December 2021.

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

[C.07.01.02.002.V003; MOF R017.003.0001.V15;
AG/LEGIS/SL/70/2020/1 Vol. 2]

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