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**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:

“(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 country applies the arrangements under Annex 3-A of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership, issued by a competent authority or completed by an approved exporter in 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:

“(7O) 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