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**No. S 735**

**CUSTOMS ACT  
(CHAPTER 70)**

**CUSTOMS (DUTIES)  
(AMENDMENT NO. 4)  
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. 4) Order 2017 and comes 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 sub-paragraph (b) of sub-paragraph (5) and substituting the following sub-paragraph:

“(b) where the goods are mentioned in sub-paragraph (1)(d) —

(i) if the Government authorities designated by the exporting country have issued an Electronic Certificate of Origin in accordance with Annex 8 of the ATIGA in respect of the goods, all of the following:

(A) the reference number of the Electronic Certificate of Origin in writing;

(B) an import permit in respect of the goods;

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- (C) an invoice issued to the consignee specified in the Electronic Certificate of Origin that states a description of the goods, the quantity of the goods and the reference number and date of the invoice; and
  - (ii) if no such Electronic Certificate of Origin has been issued —
    - (A) a Certificate of Origin in the form set out in the Third Schedule issued by the Government authorities designated by the exporting country; or
    - (B) a declaration issued by a certified exporter authorised by the Government authorities of the exporting country, if the exporting country is a Participating Member State of the Memorandum of Understanding between the Governments of the Participating Member States of the Association of South-East Asian Nations (ASEAN) on the Pilot Project for the Implementation of a Regional Self-Certification System;”;
- (b) by deleting sub-paragraph (i) of sub-paragraph (5)(i) and substituting the following sub-paragraph:
- “(i) in the case of any goods mentioned in sub-paragraph (4H)(a) —