

# **Customs (Duties) (Amendment No. 2) Order 2008**

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**No. S 173**

### **CUSTOMS ACT (CHAPTER 70)**

#### **CUSTOMS (DUTIES) (AMENDMENT NO. 2) ORDER 2008**

In exercise of the powers conferred by section 10(1) of the Customs Act, the Minister for Finance hereby makes the following Order:

#### **Citation and commencement**

**1.** This Order may be cited as the Customs (Duties) (Amendment No. 2) Order 2008 and shall be deemed to have come into operation on 1st January 2008.

#### **Amendment of paragraph 4**

**2.** Paragraph 4 of the Customs (Duties) Order (O 4) is amended —

- (a) by deleting the word “and” at the end of sub-paragraph (1)(l);
- (b) by deleting the full-stop at the end of sub-paragraph (m) of sub-paragraph (1) and substituting the word “; and”, and by inserting immediately thereafter the following sub-paragraph:

“(n) any country of ASEAN or the Republic of Korea

which lists that particular class of goods in her Inclusion List of the ASEAN-Korea Free Trade Area (AKFTA).”;

- (c) by inserting, immediately after sub-paragraph (4J), the following sub-paragraph:

“(4K) Goods shall be deemed to have originated from and be consigned direct from any country of ASEAN or the Republic of Korea referred to in sub-paragraph (1)(n) where they conform with the Rules of Origin set out in the ASEAN-Korea Free Trade Agreement.”;

- (d) by deleting the word “or” at the end of sub-paragraph (5)(j);

- (e) by deleting the full-stop at the end of sub-paragraph (k) of sub-paragraph (5) and substituting the word “; or”, and by inserting immediately thereafter the following sub-paragraph:

“(l) where the goods are from any country of ASEAN or the Republic of Korea referred to in sub-paragraph (1)(n), a Certificate of Origin in the form set out in the Eleventh Schedule issued by the Government authorities designated by the exporting country.”; and

- (f) by inserting, immediately after sub-paragraph (7D), the following sub-paragraph:

“(7E) A Certificate of Origin under sub-paragraph (5)(l) shall not be required for —

- (a) any goods originating in the territory of a country referred to in that sub-paragraph which does not exceed US\$200 free on board (FOB); or
- (b) any goods sent by post from the territory of a country referred to in that sub-paragraph which does not exceed US\$200 free on board,

if, and only if, the importation does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a Certificate of Origin.”.

## **New Eleventh Schedule**

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

“ELEVENTH SCHEDULE

Paragraph 4(5)(l)

CERTIFICATE OF ORIGIN

ORIGINAL (DUPLICATE/TRIPPLICATE/)