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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.”;