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**No. S 263**

**CUSTOMS ACT  
(CHAPTER 70)**

**CUSTOMS  
(DUTIES) (AMENDMENT NO. 2)  
ORDER 2014**

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 2014 and shall come into operation on 19th April 2014.

**Amendment of paragraph 4**

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

- (a) by deleting the words “the following countries” in sub-paragraph (1) and substituting the words “any of the following countries and territories”;
- (b) by deleting the word “and” at the end of sub-paragraph (1)(u);
- (c) by deleting the full-stop at the end of sub-paragraph (v) of sub-paragraph (1) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:
  - “(w) the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu.”;
- (d) by inserting, immediately after sub-paragraph (4S), the following sub-paragraph:

“(4T) Goods shall be deemed to have originated from and be consigned direct from the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu where they conform with the Rules of Origin set out in the Agreement between Singapore and the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu on Economic Partnership.”;

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- (e) by deleting the words “supported by —” in sub-paragraph (5) and substituting the words “supported by the documents specified as follows.”;
  - (f) by deleting the word “or” at the end of sub-paragraph (5)(t);
  - (g) by deleting the full-stop at the end of sub-paragraph (u) of sub-paragraph (5) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:
    - “(v) where the goods are from the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu, a Declaration of Origin in the form set out in the Twenty-First Schedule issued by the producer or the exporter of the goods.”; and
  - (h) by inserting, immediately after sub-paragraph (7L), the following sub-paragraph:
    - “(7M) A Declaration of Origin under sub-paragraph (5)(v) in respect of an importation of goods shall not be required where —
    - (a) the value of the importation does not exceed US\$1,000; and
    - (b) the importation does not form part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a Declaration of Origin.”.