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**CUSTOMS ACT**  
**(CHAPTER 70, SECTION 101)**  
**CUSTOMS (DUTIES) ORDER**

**Arrangement of Provisions**

- 1 Citation
- 2 Duties to be levied
- 3 Interpretation
- 4 Preferential rate of duty

**CUSTOMS ACT**  
**(CHAPTER 70, SECTION 101)**  
**CUSTOMS (DUTIES) ORDER**

**[5th January 1996]**

**Citation**

1. This Order may be cited as the Customs (Duties) Order.

**Duties to be levied**

2. —(1) The customs duties or excise duties to be levied and paid under the Act upon any goods imported into or manufactured in Singapore shall, subject to the provisions of this Order, be at the rates set out in column (5), (6) or (7) of the First Schedule, as the case may be, and shall —

(a) where the rate of duty is expressed as a percentage, be such percentage of the value of the goods;

(b) where the rate of duty is expressed as a sum of money, be the sum specified in respect of each unit of quantity specified in column (4) of the First Schedule, unless otherwise stated;

(c) where the rate of duty is expressed either as a percentage or as a sum of money, be the greater of the amounts calculated on such rates;

(d) where the rate of duty is expressed as a percentage plus a sum of money, be the aggregate of such percentage and sum of money; and

(e) where the rate of duty is expressed either as a percentage plus a sum of money or as a sum of money, be the greater of the amounts calculated on such rates.

(1A) Where a motor vehicle described in column (3) of the First Schedule against the 8-digit sub-headings of heading 8703 is installed with a wheelchair lift, the value of the wheelchair lift shall not be taken into account in determining the value of the motor vehicle for the purposes of computing the duty payable on the motor vehicle if —

(a) the wheelchair lift is installed in the motor vehicle for the purpose of enabling the motor vehicle to be used for the transportation of disabled persons;

(b) the importer of the motor vehicle is exempted by the Registrar of Vehicles from payment of the additional registration fee in respect of the motor vehicle; and

(c) the importer of the motor vehicle complies with all other requirements imposed by the Registrar of Vehicles in respect of the motor vehicle.

(2) The rate of duty payable on imported goods shall be the aggregate of the rates set out in columns (5) and (7) of the First Schedule.

(3) The rate of duty payable on goods proved to the satisfaction of the Director-General to have been lawfully manufactured in Singapore shall be the excise rates of duty specified in column (7) of the First Schedule.

(4) The rate of goods and services tax (GST) payable under the Goods and Services Tax Act (Cap. 117A) for all imports shall be as specified in column (8) of the First Schedule.

(5) *(Deleted by S 150/2003)*

(6) The Director-General or any senior officer of customs authorised by him may accept payment of customs duty or excise duty where the difference between the amount of duty declared by any person and the amount of duty computed by the Director-General or the senior officer of customs is less than one dollar.

### **Interpretation**

**3.** The following rules of interpretation shall be used for the classification of all goods by the Director-General or any senior officer of customs authorised by him:

(1) The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to rules (2) to (6).

(2)

(a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, except that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other material or substance. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule (3).

(3) When by application of rule (2)(b) or for any other reason, goods are, prima facie, classifiable under 2 or more headings, classification shall be effected as follows:

(a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when 2 or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods;

(b) mixtures, composite goods consisting of different materials or made up of different components and goods put up in sets for retail sale, which cannot be classified by reference to paragraph (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable;

(c) when goods cannot be classified by reference to paragraph (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

(4) Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

(5) In addition to rules (1) to (4), this rule and rule (6) shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule shall not, however, apply to cases and containers which form the essential character.

(b) Subject to paragraph (a), packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this paragraph shall not apply when such packing materials or packing containers are clearly suitable for repetitive use.

(6) For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, with the necessary modifications, to rules (2), (3), (4) and (5) on the understanding that only subheadings at the same level are comparable. For the purposes of this rule, the relative Section and Chapter Notes also apply, unless the context otherwise requires.

**Preferential rate of duty**

4. —(1) Where a preferential rate of duty is specified in column (6) of the First Schedule in respect of a particular class of goods, duty at such preferential rate shall be levied and shall be paid by the importer in lieu of the corresponding full duty only in respect of goods of that class which have originated from and consigned direct from the following countries:

(a) New Zealand;

(b) *Deleted by S 349/2010, wef 17/05/2010.*

(c) *Deleted by S 349/2010, wef 17/05/2010.*

(d) any country of the Association of South East Asian Nations (ASEAN), other than Brunei Darussalam, which lists that particular class of goods in her Tariff Liberalisation Schedule for the ASEAN Trade In Goods Agreement (ATIGA);

[\*S 349/2010, wef 17/05/2010\*](#)

(e) Japan;

(f) the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway or the Swiss Confederation (EFTA);

(g) Australia;

(h) the United States of America;

(i) India;

(j) the Republic of Korea;

(k) Brunei Darussalam;

(l) the Republic of Panama;

(m) the Republic of Chile;

(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);

(o) Japan or any country of ASEAN which is a party to the Agreement between ASEAN and Japan on a Comprehensive Economic Partnership Agreement;

(p) the People's Republic of China;

(q) the Hashemite Kingdom of Jordan;

[\*S 660/2009, wef 01/01/2010\*](#)

*Last updated on 17/5/2010*

(r) the Republic of Peru;

[S 660/2009, wef 01/01/2010](#)

(s) Australia or New Zealand, or any country of ASEAN which is a party to the Agreement between ASEAN, Australia and New Zealand on an ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) Agreement, provided that the country has ratified the Agreement; and

[S 660/2009, wef 01/01/2010](#)

(t) India or any country of ASEAN which is a party to the Agreement between ASEAN and India in the Framework Agreement on Comprehensive Economic Cooperation, provided that the country has ratified the Agreement.

[S 660/2009, wef 01/01/2010](#)

(2) Where no preferential rate of duty is specified in column (6) of the First Schedule in respect of a particular class of goods, the full rate of duty shall apply.

(3) Goods shall be deemed to have originated from and be consigned direct from New Zealand where they conform with —

(a) the Rules of Origin annexed to the Agreement between New Zealand and Singapore on a Closer Economic Partnership; or

(b) the Rules of Origin set out in the Trans-Pacific Strategic Economic Partnership Agreement.

(4) Goods shall be deemed to have originated from and be consigned direct from any ASEAN country referred to in sub-paragraph (1)(d), where they conform with the Rules of Origin set out in the ATIGA.

[S 349/2010, wef 17/05/2010](#)

(4A) Goods shall be deemed to have originated from and be consigned direct from Japan where they conform with the Rules of Origin set out in the Agreement between Japan and Singapore for a New-Age Economic Partnership.

(4B) Goods shall be deemed to have originated from and be consigned direct from any EFTA State referred to in sub-paragraph (1)(f) where they conform with the Rules of Origin annexed to the Free Trade Agreement between the EFTA States and Singapore.

(4C) Goods originating from any EFTA State which are sent for exhibition outside the territories of the EFTA States and sold after the exhibition for importation into Singapore shall, on importation into Singapore, benefit from the preferential rate of duty treatment if

and only if it is demonstrated by the importer of the goods to the satisfaction of a senior officer of customs that —

- (a) an exporter has sent the goods from an EFTA State to the country in which the exhibition is held and has exhibited the goods there;
- (b) the goods have been sold or otherwise disposed of by that exporter to a person in Singapore;
- (c) the goods have been sent during the exhibition or immediately thereafter in the condition in which they were sent for exhibition; and
- (d) the goods have not, since they were sent for exhibition, been used for any purpose other than demonstration at the exhibition.

(4D) Goods shall be deemed to have originated from and be consigned direct from Australia where they conform with the Rules of Origin set out in the Singapore-Australia Free Trade Agreement (SAFTA).

(4E) Goods shall be deemed to have originated from and be consigned direct from the United States of America where they conform with the Rules of Origin set out in the United States-Singapore Free Trade Agreement.

(4F) Goods shall be deemed to have originated from and be consigned direct from India where they conform with the Rules of Origin set out in the India-Singapore Comprehensive Economic Co-operation Agreement.

(4G) Goods shall be deemed to have originated from and be consigned direct from the Republic of Korea where they conform with the Rules of Origin set out in the Korea-Singapore Free Trade Agreement.

(4H) Goods shall be deemed to have originated from and be consigned direct from Brunei Darussalam —

- (a) if they belong to any particular class of goods listed in Brunei Darussalam's Tariff Liberalisation Schedule for the ATIGA, where they conform with the Rules of Origin set out in the ATIGA; or

[\*S 349/2010, wef 17/05/2010\*](#)

- (b) where they conform with the Rules of Origin set out in the Trans-Pacific Strategic Economic Partnership Agreement.

(4I) Goods shall be deemed to have originated from and be consigned direct from the Republic of Panama where they conform with the Rules of Origin set out in the Panama-Singapore Free Trade Agreement.

(4J) Goods shall be deemed to have originated from and be consigned direct from the Republic of Chile where they conform with the Rules of Origin set out in the Trans-Pacific Strategic Economic Partnership Agreement.

(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.

(4L) Goods shall be deemed to have originated from and be consigned direct from Japan or any country of ASEAN referred to in sub-paragraph (1)(o) where they conform with the Rules of Origin set out in the Agreement between ASEAN and Japan on a Comprehensive Economic Partnership.

(4M) Goods shall be deemed to have originated from and be consigned direct from the People's Republic of China where they conform with the Rules of Origin set out in the China-Singapore Free Trade Agreement.

(4N) Goods shall be deemed to have originated from and be consigned direct from the Hashemite Kingdom of Jordan where they conform with the Rules of Origin set out in the Singapore-Jordan Free Trade Agreement.

(4O) Goods shall be deemed to have originated from and be consigned direct from the Republic of Peru where they conform with the Rules of Origin set out in the Peru-Singapore Free Trade Agreement.

(4P) Goods shall be deemed to have originated and be consigned direct from Australia or New Zealand or any country of ASEAN referred to in sub-paragraph (1)(s) where they conform with the Rules of Origin set out in the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) Agreement.

[S 660/2009, wef 01/01/2010](#)

(4Q) Goods shall be deemed to have originated and be consigned direct from India or any country of ASEAN referred to in sub-paragraph (1)(t) where they conform with the Rules of Origin set out in the Agreement between ASEAN and India in the Framework Agreement on Comprehensive Economic Cooperation.

[S 660/2009, wef 01/01/2010](#)

(5) A claim that goods qualify for preferential duty shall be supported by —

(a) where the goods are from New Zealand —

(i) a Certificate of Origin in the form set out in the Second Schedule issued by the manufacturer of the goods; or

(ii) either of the following documents issued by the producer or the exporter of the goods:

(A) a Declaration as to the Origin on the export invoice, which describes the goods in such detail as to comply with Articles 4.13.4 and 4.13.5 of the Trans-Pacific Strategic Economic Partnership Agreement, in the form set out in Part I of the Ninth Schedule;

(B) a Certificate of Origin in the form set out in Part II of the Ninth Schedule;

(b) where the goods are from any ASEAN country referred to in sub-paragraph (1)(d), a Certificate of Origin in the form set out in the Third Schedule issued by the Government authorities designated by the exporting country;

[\*S 349/2010, wef 17/05/2010\*](#)

(c) where the goods are from Japan, a Certificate of Origin in the form set out in the Fourth Schedule issued by the Japan Chamber of Commerce and Industry;

(d) where the goods are from any EFTA State referred to in sub-paragraph (1)(f), an Origin Declaration in the form set out in the Fifth Schedule imprinted on the invoice or any other commercial document which describes the goods in sufficient detail issued by the exporter of the goods;

(e) where the goods are from Australia —

(i) a Certificate of Origin issued by —

(A) the Australian Chamber of Commerce and Industry;

(B) a body or an organisation affiliated to the Australian Chamber of Commerce and Industry;

(C) the Australian Industry Group; or

(D) any other body or organisation agreed between Singapore and Australia;

(ii) a declaration by the exporter; and

(iii) where the exporter of the goods is not the producer or principal manufacturer of the goods as defined in the SAFTA, a written confirmation by the producer or the principal manufacturer,

specifying the applicable particulars set out in the Sixth Schedule;

(f) where the goods are from the United States of America, a declaration made by the importer based on his knowledge or on information in his possession that the goods originate from the United States of America;

(g) where the goods are from India, a Certificate of Origin issued by Export Inspection Council of India specifying the applicable particulars set out in the Seventh Schedule;

(h) where the goods are from the Republic of Korea, a Certificate of Origin in the form set out in the Eighth Schedule issued by —

(i) the Korea Customs Service;

(ii) the Korean Chamber of Commerce and Industry; or

(iii) any body authorised by the Government of the Republic of Korea to issue the Certificate of Origin;

(i) where the goods are from Brunei Darussalam —

(i) in the case of any goods referred to in sub-paragraph (4H)(a), a Certificate of Origin in the form set out in the Third Schedule issued by the Government authorities designated by Brunei Darussalam; or

(ii) either of the following documents issued by the producer or the exporter of the goods:

(A) a Declaration as to the Origin on the export invoice, which describes the goods in such detail as to comply with Articles 4.13.4 and 4.13.5 of the Trans-Pacific Strategic Economic Partnership Agreement, in the form set out in Part I of the Ninth Schedule;

(B) a Certificate of Origin in the form set out in Part II of the Ninth Schedule;

(j) where the goods are from the Republic of Panama —

(i) a certification of origin issued by the exporter; and

(ii) where the exporter of the goods is not the producer of the goods as defined in the Panama-Singapore Free Trade Agreement, a certification of origin by the exporter based on his knowledge or on information in his possession that the goods originate from the Republic of Panama,

specifying the applicable particulars set out in the Tenth Schedule;

(k) where the goods are from the Republic of Chile, either of the following documents issued by the producer or the exporter of the goods:

(i) a Declaration as to the Origin on the export invoice, which describes the goods in such detail as to comply with Articles 4.13.4 and 4.13.5 of the Trans-Pacific Strategic Economic Partnership Agreement, in the form set out in Part I of the Ninth Schedule;

(ii) a Certificate of Origin in the form set out in Part II of the Ninth Schedule;

(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;

(m) where the goods are from any country of ASEAN referred to in sub-paragraph (1)(o), a Certificate of Origin in the form set out in the Twelfth Schedule issued by —

(i) the government authority of the exporting country; or

(ii) any body authorised by the government of the exporting country to issue the Certificate of Origin;

(n) where the goods are from Japan as a party to the agreement referred to in sub-paragraph (1)(o), a Certificate of Origin in the form set out in the Thirteenth Schedule issued by —

(i) the government authority of Japan; or

(ii) any body authorised by the government of Japan to issue the Certificate of Origin;

(o) where the goods are from the People's Republic of China, a Certificate of Origin in the form set out in the Fourteenth Schedule issued by the body authorised by the government of the People's Republic of China to issue the Certificate of Origin;

(p) where the goods are from the Hashemite Kingdom of Jordan, a Certificate of Origin issued by the Ministry of Industry and Trade of Jordan or a Jordanian organisation specified in Part I of the Fifteenth Schedule specifying the applicable particulars set out in Part II of that Schedule;

[\*S 660/2009, wef 01/01/2010\*](#)

(q) where the goods are from the Republic of Peru, a Certification of Origin issued by the exporter or producer of the goods specifying the applicable particulars set out in the Sixteenth Schedule;

[\*S 660/2009, wef 01/01/2010\*](#)

(r) where the goods are from Australia or New Zealand or any country of ASEAN referred to in sub-paragraph (1)(s), a Certificate of Origin in the form set out in the Seventeenth Schedule issued by —

(i) the government authority of the exporting country; or

(ii) any body authorised by the government of the exporting country to issue the Certificate of Origin; or

[\*S 660/2009, wef 01/01/2010\*](#)

(s) where the goods are from India or any country of ASEAN referred to in sub-paragraph (1)(t), a Certificate of Origin in the form set out in the Eighteenth Schedule issued by a government authority designated by the exporting country.

[\*S 660/2009, wef 01/01/2010\*](#)

(6) The requirement of a Certificate of Origin under sub-paragraph (5)(b) or (i)(i) in respect of a consignment of goods shall be waived if the value of the consignment does not exceed US\$200 free on board (FOB).

[\*S 349/2010, wef 17/05/2010\*](#)

(7) The requirement of a Certificate of Origin under sub-paragraph (5)(c) in respect of a consignment of goods shall be waived if the value of the consignment does not exceed 200,000 Yen in value.

(7A) The requirement of an Origin Declaration under sub-paragraph (5)(d) in respect of a consignment of goods shall not apply in relation to goods imported as small packages by private persons from private persons or forming part of the personal luggage of a person entering Singapore if and only if —

(a) the goods are not imported by way of trade;

(b) the goods have been declared, by the exporter or importer, as meeting the requirements of the Rules of Origin annexed to the Free Trade Agreement between the EFTA States and Singapore and a senior officer of customs does not doubt the veracity of such a declaration; and

(c) the value of the goods does not exceed —

(i) in the case of goods imported as small packages by private persons from private persons, \$1,000 in value; or

(ii) in the case of goods forming part of the personal luggage of a person entering Singapore, \$2,400 in value.

(7B) The requirement of a Certificate of Origin under sub-paragraph (5)(h) in respect of a consignment of goods shall be waived if the value of the consignment does not exceed US\$1,000 in value.

(7C) The requirement of a Declaration as to the Origin or a Certificate of Origin under sub-paragraph (5)(a)(ii), (i)(ii) or (k) in respect of a consignment of goods shall be waived if the value of the consignment does not exceed US\$1,000 in value.

(7D) A certification of origin under sub-paragraph (5)(j) in respect of a consignment of goods shall not be required in the following circumstances:

(a) the value of the consignment does not exceed US\$1,000 in value, except that Singapore may require that the invoice accompanies a declaration certifying that the goods qualifies as an originating goods; or

(b) the goods being imported are goods for which Singapore has waived the requirement to present a certification of origin.

(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.

(7F) A Certificate of Origin under sub-paragraph (5)(m) or (n) in respect of a consignment of goods shall not be required if the value of the consignment does not exceed US\$200.

(7G) A Certificate of Origin under sub-paragraph (5)(o) in respect of an importation of goods shall not be required in the following circumstances:

(a) the value of the importation does not exceed US\$600, except that where an invoice accompanies the importation, Singapore may require such invoice to include a statement certifying that the goods qualifies as an originating goods; 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 Certificate of Origin.

(7H) The requirement of a Certificate of Origin under sub-paragraph (5)(p) in respect of a consignment of goods shall not apply if the value of the consignment does not exceed US\$1,000 in value.

(7I) A Certification of Origin under sub-paragraph (5)(q) shall not be required for a consignment of goods the value of which does not exceed US\$1,500 in value 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 purposes of avoiding the submission of a Certification of Origin.

(7J) A Certification of Origin under sub-paragraph (5)(r) shall not be required for —

(a) any goods originating from the exporting country the value of 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 the value of which does not exceed US\$200 FOB,

if, and only if, the importation of such goods 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.

[S 660/2009, wef 01/01/2010](#)

(8) The Director-General may refuse to accept duty at preferential rate if he considers that the goods for which preferential treatment is claimed do not satisfy any of the requirements in this Order regarding eligibility for preferential rate of duty.