



Customs (International Obligations) Amendment (Singapore-Australia Free Trade Agreement Amendment Implementation) Regulations 2017

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 16 November 2017

Peter Cosgrove
Governor-General

By His Excellency's Command

Alex Hawke
Assistant Minister for Immigration and Border Protection
Parliamentary Secretary to the Minister for Immigration and Border Protection

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1 Name

This instrument is the *Customs (International Obligations) Amendment (Singapore-Australia Free Trade Agreement Amendment Implementation) Regulations 2017*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.	18 November 2017
2. Schedule 1, Part 1	At the same time as Schedule 1 to the <i>Customs Amendment (Singapore-Australia Free Trade Agreement Amendment Implementation) Act 2017</i> commences.	1 December 2017
3. Schedule 1, Part 2	At the same time as Schedule 2 to the <i>Customs Amendment (Singapore-Australia Free Trade Agreement Amendment Implementation) Act 2017</i> commences.	1 December 2020

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Customs Act 1901*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Part 1—Main amendments

Customs (International Obligations) Regulation 2015

1 Section 4 (before paragraph (a) of the definition of *Australian originating goods*)

Insert:

- (aa) in Division 1 of Part 3—has the meaning given by subsection 153XD(1) of the Act; or

2 Section 4 (definition of *SAFTA*)

Repeal the definition, substitute:

SAFTA means the Singapore-Australia Free Trade Agreement done at Singapore on 17 February 2003, as amended from time to time.

Note: The Agreement is in Australian Treaty Series 2003 No. 16 ([2003] ATS 16) and could in 2017 be viewed in the Australian Treaties Library on the AustLII website (<http://www.austlii.edu.au>).

3 Section 4

Insert:

Singaporean originating goods has the meaning given by subsection 153XD(1) of the Act.

4 Section 7 (heading)

Repeal the heading, substitute:

7 Record keeping for the producer or manufacturer of goods claimed to be the produce or manufacture of Australia

5 Before subsection 7(1)

Insert:

- (1A) This section applies in relation to goods that:
- (a) are exported to Singapore; and
 - (b) are claimed to be the produce or manufacture of Australia for the purpose of obtaining a preferential tariff in Singapore.

6 Subsection 7(1)

Omit “For section 126AB of the Act, the producer or manufacturer (whether or not the producer or manufacturer is the exporter) of goods mentioned in that section”, substitute “For the purposes of section 126AB of the Act, the producer or manufacturer (whether or not the producer or manufacturer is the exporter) of the goods”.

7 After section 7

Insert:

7A Record keeping for the producer of goods claimed to be Australian originating goods

- (1) This section applies in relation to goods that:
 - (a) are exported to Singapore; and
 - (b) are claimed to be Australian originating goods for the purpose of obtaining a preferential tariff in Singapore.
- (2) For the purposes of section 126AB of the Act, the producer (whether or not the producer is the exporter) of the goods must keep the records set out in the following table.

Records to be kept by producers exporting goods to Singapore	
Item	Records
1	Records of the purchase of the goods
2	Evidence that payment has been made for the goods
3	Evidence of the cost of the goods in the form in which they were sold to the buyer
4	Evidence of the value of the goods
5	Records of the purchase of all materials that were purchased for use or consumption in the production of the goods
6	Evidence that payment has been made for the materials mentioned in item 5
7	Evidence of the cost of the materials mentioned in item 5 in the form in which they were sold to the producer
8	Evidence of the value of the materials mentioned in item 5
9	Records of the production of the goods
10	A copy of the certification of origin (within the meaning of section 153XD of the Act) in relation to the goods

- (3) The producer must keep the records for at least 5 years starting on the day the certification of origin (within the meaning of section 153XD of the Act) for the goods is issued.
- (4) The producer may keep a record under this section at any place (whether or not in Australia).

8 Section 8 (heading)

Repeal the heading, substitute:

8 Record keeping for other exporters of goods claimed to be the produce or manufacture of Australia

9 Before subsection 8(1)

Insert:

- (1A) This section applies in relation to goods that:
 - (a) are exported to Singapore; and
 - (b) are claimed to be the produce or manufacture of Australia for the purpose of obtaining a preferential tariff in Singapore.

10 Subsection 8(1)

Omit “For section 126AB of the Act, an exporter of goods mentioned in that section”, substitute “For the purposes of section 126AB of the Act, the exporter of the goods”.

11 After section 8

Insert:

8A Record keeping for other exporters of goods claimed to be Australian originating goods

- (1) This section applies in relation to goods that:
 - (a) are exported to Singapore; and
 - (b) are claimed to be Australian originating goods for the purpose of obtaining a preferential tariff in Singapore.
- (2) For the purposes of section 126AB of the Act, the exporter of the goods must keep the following records, unless the exporter is also the producer of the goods:
 - (a) records of the purchase of the goods by the exporter, including evidence that payment has been made for the goods;
 - (b) records of the purchase of the goods by the person to whom the goods are exported, including evidence that payment has been made for the goods;
 - (c) a copy of the certification of origin (within the meaning of section 153XD of the Act) in relation to the goods.
- (3) The exporter must keep the records for at least 5 years starting on the day the certification of origin (within the meaning of section 153XD of the Act) for the goods is issued.
- (4) The exporter may keep a record under this section at any place (whether or not in Australia).

12 Paragraph 9(a)

After “Australia,”, insert “or are Australian originating goods,”.

13 Section 23 (before table item 1)

Insert:

1A	Singaporean originating goods	Duty has been paid on the goods.
1B	Goods that would have been Singaporean originating goods if, at the time the goods were imported, the importer held: <ol style="list-style-type: none">(a) a certification of origin (within the meaning of section 153XD of the Act) for the goods; or(b) a copy of a document mentioned in paragraph (a)	Both of the following apply: <ol style="list-style-type: none">(a) duty has been paid on the goods;(b) the importer holds a certification of origin (within the meaning of section 153XD of the Act) for the goods, or a copy of one, at the time of making the application for the refund.

14 Before paragraph 24(a)

Insert:

(aa) the goods mentioned in item 1A or 1B of the table in section 23 are Singaporean originating goods; or

15 Subsection 31(2) (paragraph (a) of the definition of *duty payable*)

After “item”, insert “1A,”.

16 Subsection 31(2) (paragraph (b) of the definition of *duty payable*)

After “item”, insert “1B,”.

17 Subsection 31(2) (before paragraph (a) of the definition of *relevant originating goods*)

Insert:

(aa) Singaporean originating goods;

Part 2—Other amendments

Customs (International Obligations) Regulation 2015

18 Section 4 (paragraph (a) of the definition of *Certificate of Origin*)

Repeal the paragraph.

19 Sections 6, 7 and 8

Repeal the sections.

20 Paragraph 9(a)

Omit “the produce or manufacture of Australia, or are”.