



## DEPARTMENT OF IMMIGRATION AND BORDER PROTECTION NOTICE (DIBPN)

No. 2017/33

### Agreement to Amend the Singapore-Australia Free Trade Agreement Entry into Force 1 December 2017

The Agreement to Amend the Singapore-Australia Free Trade Agreement (the Amending Agreement) entered into force on 1 December 2017 for Australia and Singapore. The amended Singapore-Australia Free Trade Agreement (SAFTA) is a key economic pillar of the Singapore-Australia Comprehensive Strategic Partnership launched in June 2015. The amendments to SAFTA, amongst other matters, will further reduce red tape for exporters and promote greater regulatory coherence between Australia and Singapore.

Key legislative changes were required to give effect to the Amending Agreement's obligations. These were to:

- insert new Division 1BA into Part VIII of the *Customs Act 1901* (the Customs Act) to determine eligible Singaporean originating goods in accordance with the new rules of origin (new RoO).
- implement related product-specific rules for goods;
- implement self-certification documentation requirements to claim preferential tariff treatment for Singaporean originating goods; and
- provide for Singaporean originating goods (except for those that are excise-equivalent goods) to be duty-free.

To allow importers time to adjust their supply chains and to ensure that no one is disadvantaged, both the framework for the new RoO and the original RoO (those in force on 30 November 2017) may be separately satisfied in order to claim preferential tariff treatment for a period of three years. Advice on how this transitional arrangement can be accessed is set out in the following documents:

- Those claiming preferential duty for Singaporean originating goods under the new RoO should refer to the *Singapore-Australia Free Trade Agreement Rules of Origin Procedural Instructions*, published in December 2017.
- Those claiming preferential duty for goods that are 'the produce or manufacture of Singapore' under the original RoO should refer to *Singapore-Australia Free Trade Agreement Rules of Origin Instruction and Guidelines July 2009 revised for 1 December 2017*, which includes legislation that was current as at 1 December 2017.

At the end of the three-year transitional period, on 1 December 2020, the framework for the original RoO will be repealed. After this date only the framework relating to the new RoO will continue to be used as a basis of a claim for preferential tariff treatment.

The repeal of the relevant framework does not affect refunds or records keeping obligations that apply to the previous framework. More information about these are below.

## Refund Circumstances for goods imported from Singapore under the contemporary and original RoO

The requirements for obtaining a refund for duty overpaid as a result of a preferential rate of duty being available to goods that are either the produce or manufacture of Singapore (for such goods imported up to and including 30 November 2020) or for Singaporean originating goods (from 1 December 2017) are provided in the tables below. This does not constitute legal advice.

**Please note that refund circumstances will continue to be assessed on the facts and merits of each case.**

Refund circumstances for Singaporean originating goods under the Amending Agreement in force on 1 December 2017					
Regulation	Class of goods	Circumstances	FTA requirements and provisions	Period of refund	Refund Code
Table item 1A of Regulation 23 of the <i>Customs (International Obligations) Regulation 2015</i> (the International Obligations Regulation)	Singaporean originating goods	Duty has been paid on the goods; and  [under policy – in accord with Chapter 3 Article 28 of the Amended Agreement] the importer holds a certification of origin (or a copy of one) for the goods that complies or complied with Article 18 of Chapter 3 of the Agreement (as per 153XD of the Customs Act) at the time of importation of the goods.	Article 28 of new Chapter 3 of SAFTA.	International Obligations Regulation 28.2 requires an application for a refund of duty to be made within 4 years after the day on which the duty was paid [in in accord with Amended Agreement Chapter 3 Article 28.2].	<b>23A1A</b>
Table item 1B of the International Obligations Regulation.	Goods that would have been Singaporean originating goods if, at the time the goods were imported, the importer held:  a. a certification of origin (within the meaning of section 153XD of the Customs Act) for the goods; or  b. a copy of a document mentioned in paragraph (a).	The following apply:  a. the goods were imported on or after 1 December 2017.  b. duty has been paid on the goods; and  c. the importer holds a certification of origin (or a copy of one) for the goods that complies or complied with Article 18 of Chapter 3 of the Agreement (as per 153XD of the Customs Act) at the time of making the application for the refund.			

**NB: The following replaces information provided about refunds for Singapore in the table in DIBPN 2017/13.**

The repeal of the framework for the original RoO on 1 December 2020 does not affect table items 6 and 7 of Schedule 6 of the *Customs Regulation 2015* (the Customs Regulation). These table items set out circumstances whereby duties paid on goods (including those goods that are, or would have been, the produce or manufacture of Singapore) may be refunded where there is a manifest error of fact or patent misconception of the law. The related application requirements are set out in Subdivision B of Division 5 of the Customs Regulation. These are summarised below.

<b>SAFTA — Refund circumstances for goods that are the produce or manufacture of Singapore (for such goods imported up to and including 30 November 2020)</b>					
<b>Regulation</b>	<b>Class of goods</b>	<b>Circumstances</b>	<b>FTA requirements and provisions</b>	<b>Period of refund</b>	<b>ICS Refund Code</b>
Customs Regulation 2015, Items 6 and 7 of Clause 1 of 'Schedule 6 – Refunds, rebates and remissions of duty'.	Goods that are or would have been the produce or manufacture of Singapore at the time of importation.	<p>Customs Regulation 2015, Schedule 6.1 Items 6 and 7 allow for refunds if <i>“duty has been paid on goods because of manifest error of fact or patent misconception of the law”</i>.</p> <p>Goods claimed to be the produce or manufacture of Singapore must be accompanied by a valid Certificate of Origin (that complies with the requirements of Annex 2A of SAFTA and Section 153VE of the <i>Customs Act 1901</i>).</p> <p>The goods must have been imported before 1 December 2020.</p> <p>[Under policy] the Certificate of Origin, and/or DOO, must have been valid at the time duties were paid.</p> <p>[Under policy] retrospective CoO are not valid for the purposes of refunds.</p>	The original SAFTA that was in force on 30 November 2017 does not have a provision for refunds of overpaid duty.	<p>Table item 5 of Customs Regulation 2015, subdivision B 109(2) requires an application for a refund to have been lodged within four years after the day on which the duty was paid. This provision is subject to a CoO that was 'in force' at the time of importation.</p> <p>Under the previous version of the SAFTA that was in-force on 30 November 2017, Chapter 3 <sup>1</sup>, a SAFTA CoO was valid:</p> <ul style="list-style-type: none"> <li>• (Under 11(9)) for a period of 12 months from the date of issue for single shipments provided it was issued prior to importation date, had not been revoked; or</li> <li>• (Under 11(10)) for a period of 24 months for multiple shipments, provided it was issued prior to importation date, had not been revoked and had been “used” at least once within 12 months of the date of issue.</li> </ul> <p>Under 11(11) Declarations of Origin are valid provided they are made before the goods enter the territory of the importing Party for domestic use and meet the requirements of Chapter 3, Article 11(6) and (8) and accompanied by a CoO that was 'in force' at the time of importation.</p>	<b>E</b>

<sup>1</sup> Available from <http://dfat.gov.au/TRADE/AGREEMENTS/SAFTA/Pages/singapore-australia-fts.aspx>

## **Record Keeping Obligations**

At the end of the three-year transitional period, and by operation of item 10(3) of Schedule 2 to the *Customs Amendment (Singapore-Australia Free Trade Amendment Implementation Act 2017*, record keeping obligations that relate to the exportation of 'produce or manufacture of Australia' to Singapore will continue to apply.

The specific obligations are detailed in the Procedural Instructions and Instruction and Guidelines documents mentioned above.

## **Working Pages**

The preferential customs duty rates for goods Singaporean originating goods are provided for in new Schedule 4A to the *Customs Tariff Act 1995*. New Schedule 4A is available through the Online Tariff, <http://www.border.gov.au/Busi/cargo-support-trade-and-goods/importing-goods/tariff-classification-of-goods/current-tariff-classification>. Alternatively, the Schedule 4A working pages are at Attachment A.

## **Further Information**

Guidance documents mentioned will be available on the Department of Immigration and Border Protection website, <http://www.border.gov.au/Busi/Free/Sing>. Further details regarding the Amended Agreement are also available on the Department of Foreign Affairs and Trade website, [www.fta.gov.au](http://www.fta.gov.au).

Enquiries in relation to this DIBPN should be directed to the National Trade Advisory Service, [NTAC@border.gov.au](mailto:NTAC@border.gov.au). For origin questions of a general nature, or specific to SAFTA, please contact [origin@border.gov.au](mailto:origin@border.gov.au).

[signed]

David Coyles

Acting Assistant Secretary

Trade and Customs Branch

01 December 2017

**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

R.3

Schedule 4/21

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Item 50 – Tariff concession order goods</u></b>					
<b>Goods that a tariff concession order, under Part XVA of the <i>Customs Act 1901</i>, declares are goods to which this item applies:</b>					
<b>50</b>					
	505	*		<b>(a) goods except goods classified under subheading 3817.00.10, or heading 3819.00.00, of Schedule 3; or</b>	<b>Free</b>
	508	*		<b>(b) goods classified under subheading 3817.00.10 of Schedule 3: or</b>	<b>\$0.389/L NZ/PG/FI/ DC/LDC/ SG/US/TH/ CL/AANZ/MY/KR /JP/CN: \$0.389/L</b>
				<b>(c) goods classified under heading 3819.00.00 of Schedule 3; or</b>	
	509	*		<b>(i) as prescribed by by-law; or †</b>	<b>Free</b>
	507	*		<b>(ii) other</b>	<b>\$0.085/L NZ/PG/FI/ DC/LDC/ SG/US/TH/ CL/AANZ/MY/KR /JP/CN: \$0.085/L</b>
<b><u>Item 51 – Machinery that incorporates or is imported with other goods which render the machinery ineligible for a tariff concession order</u></b>					
<b>51</b>	751	*		<b>Goods, as prescribed by by-law, where:</b>	<b>Free</b>
				<b>(a) the goods are machinery; and</b>	
				<b>(b) the machinery incorporates, or is imported with, other goods which makes the machinery not eligible for a tariff concession order under Part XVA of the <i>Customs Act 1901</i></b>	
				† Treatment Code 509 has been allocated to item 50(c)(i). There is a requirement to show on an Import Declaration a current tariff concession order and a by-law or allocated determination. At this time, no by-laws or determinations have been issued for this item.	

\* Enter under tariff classification and statistical key requirements in Schedule 3.

15/1/15

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/22

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Goods exempt from the Product Stewardship Oil Levy</u></b>					
<b><u>Item 52 – Mineral and aromatic process oils that are exempt from the Product Stewardship Oil Levy</u></b>					
52	952	*		<b>Goods, as prescribed by by-law, that are classified under heading 2710, 3403 or 3811 of Schedule 3</b>	<b>Free</b>
<b><u>Item 53 – Polyglycol brake fluids that are exempt from the Product Stewardship Oil Levy</u></b>					
★ 53	953	*		<b>Goods:</b> <b>(a) as prescribed by by-law, that are classified under heading 3819.00.00 of Schedule 3; and</b> <b>(b) that are not goods to which item 50 of this Schedule applies</b>	<b>5%</b> <b>US:5%</b> <b>TH:5%</b> <b>CL:5%</b> <b>AANZ:5%</b> <b>MY:5%</b> <b>KR:5%</b> <b>JP:5%</b> <b>CN:5%</b> <b>SG:5%</b>
<b><u>Miscellaneous goods</u></b>					
<b><u>Item 54 – Handicrafts</u></b>					
54	754	*		<b>Handicrafts, as prescribed by by-law</b>	<b>Free</b>
<b><u>Item 55 – Cheese and curd quota</u></b>					
55	755 †	*		<b>Cheese and curd, as prescribed by by-law, that are classified under subheading 0406.10.00, 0406.20.00, 0406.30.00, 0406.40.90 or 0406.90.90 of Schedule 3</b>	<b>\$0.096/kg</b> <b>DC:\$0.096/kg,</b> <b>less 5%</b> <b>DCS:\$0.096/kg,</b> <b>less 5%</b>

† Rate Number 61A is to be quoted for Treatment Code 755. This Treatment Code will operate from 1 July 2013.

A tariff quota instrument number is also required to be input on the Import Declaration.

Note that imports of cheese and curd from certain preference countries are duty free and use of item 55 is not available.

\* Enter under tariff classification and statistical key requirements in Schedule 3.

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

**CUSTOMS TARIFF  
SCHEDULE 4A**

**SINGAPOREAN ORIGINATING GOODS**  
(Sections 15 and 16 of the Customs Tariff Act 1995)

Schedule 4A/1

Item	Heading or subheading in Schedule 3	Rate #
1	2203.00.61	<b>\$41.95/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
2	2203.00.62	<b>\$48.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
3	2203.00.69	<b>\$48.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
4	2203.00.71	<b>\$8.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
5	2203.00.72	<b>\$26.28/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
6	2203.00.79	<b>\$34.42/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
7	2203.00.91	<b>\$82.76/L of alcohol</b>
8	2203.00.99	<b>\$82.76/L of alcohol</b>
9	2204.10.23	<b>\$82.76/L of alcohol</b>
10	2204.10.29	<b>\$82.76/L of alcohol</b>
11	2204.10.83	<b>\$82.76/L of alcohol</b>
12	2204.10.89	<b>\$82.76/L of alcohol</b>
13	2204.21.30	<b>\$82.76/L of alcohol</b>
14	2204.21.90	<b>\$82.76/L of alcohol</b>
15	2204.22.30	<b>\$82.76/L of alcohol</b>
16	2204.22.90	<b>\$82.76/L of alcohol</b>

**CUSTOMS TARIFF  
SCHEDULE 4A  
SINGAPOREAN ORIGINATING GOODS**

Schedule 4A/2

Item	Heading or subheading in Schedule 3	Rate #
17	2204.29.30	\$82.76/L of alcohol
18	2204.29.90	\$82.76/L of alcohol
19	2205.10.30	\$82.76/L of alcohol
20	2205.10.90	\$82.76/L of alcohol
21	2205.90.30	\$82.76/L of alcohol
22	2205.90.90	\$82.76/L of alcohol
23	2206.00.13	\$82.76/L of alcohol
24	2206.00.14	\$82.76/L of alcohol
25	2206.00.21	\$82.76/L of alcohol
26	2206.00.22	\$82.76/L of alcohol
27	2206.00.23	\$82.76/L of alcohol
28	2206.00.24	\$82.76/L of alcohol
29	2206.00.52	\$82.76/L of alcohol
30	2206.00.59	\$82.76/L of alcohol
31	2206.00.62	\$82.76/L of alcohol
32	2206.00.69	\$82.76/L of alcohol
33	2206.00.74	\$41.95/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
34	2206.00.75	\$48.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
35	2206.00.78	\$48.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
36	2206.00.82	\$8.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
37	2206.00.83	\$26.28/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15



**CUSTOMS TARIFF  
SCHEDULE 4A  
SINGAPOREAN ORIGINATING GOODS**

Schedule 4A/3

Item	Heading or subheading in Schedule 3	Rate #
38	2206.00.89	<b>\$34.42/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
39	2206.00.92	\$82.76/L of alcohol
40	2206.00.99	\$82.76/L of alcohol
41	2207.10.00	\$82.76/L of alcohol
42	2207.20.10	\$0.403/L
43	2208.20.10	\$77.30/L of alcohol
44	2208.20.90	\$82.76/L of alcohol
45	2208.30.00	\$82.76/L of alcohol
46	2208.40.00	\$82.76/L of alcohol
47	2208.50.00	\$82.76/L of alcohol
48	2208.60.00	\$82.76/L of alcohol
49	2208.70.00	\$82.76/L of alcohol
50	2208.90.20	\$82.76/L of alcohol
51	2208.90.90	\$82.76/L of alcohol
52	2401.10.00	\$901.39/kg
53	2401.20.00	\$901.39/kg of tobacco content
54	2401.30.00	\$901.39/kg of tobacco content
55	2402.10.20	\$0.69858/stick
56	2402.10.80	\$901.39/kg of tobacco content
57	2402.20.20	\$0.69858/stick
58	2402.20.80	\$901.39/kg of tobacco content
59	2403.11.00	\$901.39/kg of tobacco content
60	2403.19.10	\$0.69858/stick
61	2403.19.90	\$901.39/kg of tobacco content
62	2403.91.00	\$901.39/kg of tobacco content
63	2403.99.80	\$901.39/kg of tobacco content
64	2707.10.00	\$0.403/L
65	2707.20.00	\$0.403/L
66	2707.30.00	\$0.403/L

**CUSTOMS TARIFF  
SCHEDULE 4A  
SINGAPOREAN ORIGINATING GOODS**

Schedule 4A/4

Item	Heading or subheading in Schedule 3	Rate #
67	<b>2707.50.00</b>	<b>\$0.403/L</b>
68	<b>2709.00.90</b>	<b>\$0.403/L</b>
69	<b>2710.12.61</b>	<b>\$0.03556/L</b>
70	<b>2710.12.62 *</b>	(Rate No. 001) <b>\$0.403/L of gasoline plus (Rate No. 002) \$0.403/L of ethanol plus (Rate No. 003) \$0.403/L of other substances (if any) in the blend</b>
71	<b>2710.12.69</b>	<b>\$0.403/L</b>
72	<b>2710.12.70</b>	<b>\$0.403/L</b>
73	<b>2710.19.16</b>	<b>\$0.403/L</b>
74	<b>2710.19.22 *</b>	(Rate No. 001) <b>\$0.403/L of diesel plus (Rate No. 002) \$0.403/L of ethanol plus (Rate No. 003) \$0.403/L of other substances (if any) in the blend</b>
75	<b>2710.19.28</b>	<b>\$0.403/L</b>
76	<b>2710.19.40</b>	<b>\$0.03556/L</b>
77	<b>2710.19.51</b>	<b>\$0.403/L</b>
78	<b>2710.19.52</b>	<b>\$0.403/L</b>
79	<b>2710.19.53</b>	<b>\$0.403/L</b>
80	<b>2710.19.70</b>	<b>\$0.403/L</b>
81	<b>2710.19.91</b>	<b>\$0.085/L</b>
82	<b>2710.19.92</b>	<b>\$0.085/kg</b>
83	<b>2710.20.00 *</b>	(Rate No. 001) <b>\$0.403/L of biodiesel plus (Rate No. 002) \$0.403/L of ethanol (if any) plus (Rate No. 003) \$0.403/L of other substances in the blend</b>

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 4A  
SINGAPOREAN ORIGINATING GOODS**

Schedule 4A/5

Item	Heading or subheading in Schedule 3	Rate #	Rate #
<b>84</b>	<b>2710.91.16</b>		<b>\$0.403/L</b>
<b>85</b>	<b>2710.91.22 *</b>	(Rate No. 001)	<b>\$0.403/L of diesel</b>
		(Rate No. 002)	<b>plus \$0.403/L of ethanol</b>
		(Rate No. 003)	<b>plus \$0.403/L of other substances (if any) in the blend</b>
<b>86</b>	<b>2710.91.28</b>		<b>\$0.403/L</b>
<b>87</b>	<b>2710.91.40</b>		<b>\$0.03556/L</b>
<b>88</b>	<b>2710.91.51</b>		<b>\$0.403/L</b>
<b>89</b>	<b>2710.91.52</b>		<b>\$0.403/L</b>
<b>90</b>	<b>2710.91.53</b>		<b>\$0.403/L</b>
<b>91</b>	<b>2710.91.61</b>		<b>\$0.03556/L</b>
<b>92</b>	<b>2710.91.62 *</b>	(Rate No. 001)	<b>\$0.403/L of gasoline</b>
		(Rate No. 002)	<b>plus \$0.403/L of ethanol</b>
		(Rate No. 003)	<b>plus \$0.403/L of other substances (if any) in the blend</b>
<b>93</b>	<b>2710.91.69</b>		<b>\$0.403/L</b>
<b>94</b>	<b>2710.91.70</b>		<b>\$0.403/L</b>
<b>95</b>	<b>2710.91.80 *</b>	(Rate No. 001)	<b>\$0.403/L of biodiesel</b>
		(Rate No. 002)	<b>plus \$0.403/L of ethanol (if any)</b>
		(Rate No. 003)	<b>plus \$0.403/L of other substances in the blend</b>
<b>96</b>	<b>2710.91.91</b>		<b>\$0.085/L</b>
<b>97</b>	<b>2710.91.92</b>		<b>\$0.085/kg</b>
<b>98</b>	<b>2710.99.16</b>		<b>\$0.403/L</b>
<b>99</b>	<b>2710.99.22 *</b>	(Rate No. 001)	<b>\$0.403/L of diesel</b>
		(Rate No. 002)	<b>plus \$0.403/L of ethanol</b>
		(Rate No. 003)	<b>plus \$0.403/L of other substances (if any) in the blend</b>
<b>100</b>	<b>2710.99.28</b>		<b>\$0.403/L</b>
<b>101</b>	<b>2710.99.40</b>		<b>\$0.03556/L</b>
<b>102</b>	<b>2710.99.51</b>		<b>\$0.403/L</b>

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 4A  
SINGAPOREAN ORIGINATING GOODS**

Schedule 4A/6

Item	Heading or subheading in Schedule 3	Rate #
<b>103</b>	<b>2710.99.52</b>	<b>\$0.403/L</b>
<b>104</b>	<b>2710.99.53</b>	<b>\$0.403/L</b>
<b>105</b>	<b>2710.99.61</b>	<b>\$0.03556/L</b>
<b>106</b>	<b>2710.99.62 *</b>	(Rate No. 001) <b>\$0.403/L of gasoline plus</b> (Rate No. 002) <b>\$0.403/L of ethanol plus</b> (Rate No. 003) <b>\$0.403/L of other substances (if any) in the blend</b>
<b>107</b>	<b>2710.99.69</b>	<b>\$0.403/L</b>
<b>108</b>	<b>2710.99.70</b>	<b>\$0.403/L</b>
<b>109</b>	<b>2710.99.80 *</b>	(Rate No. 001) <b>\$0.403/L of biodiesel plus</b> (Rate No. 002) <b>\$0.403/L of ethanol (if any) plus</b> (Rate No. 003) <b>\$0.403/L of other substances in the blend</b>
<b>110</b>	<b>2710.99.91</b>	<b>\$0.085/L</b>
<b>111</b>	<b>2710.99.92</b>	<b>\$0.085/kg</b>
<b>112</b>	<b>2711.11.00</b>	<b>\$0.276/kg</b>
<b>113</b>	<b>2711.12.10 **</b>	<b>\$0.132/L</b>
<b>114</b>	<b>2711.13.10 **</b>	<b>\$0.132/L</b>
<b>115</b>	<b>2711.21.10 **</b>	<b>\$0.276/kg</b>
<b>116</b>	<b>2902.20.00</b>	<b>\$0.403/L</b>
<b>117</b>	<b>2902.30.00</b>	<b>\$0.403/L</b>
<b>118</b>	<b>2902.41.00</b>	<b>\$0.403/L</b>
<b>119</b>	<b>2902.42.00</b>	<b>\$0.403/L</b>
<b>120</b>	<b>2902.43.00</b>	<b>\$0.403/L</b>
<b>121</b>	<b>2902.44.00</b>	<b>\$0.403/L</b>

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

\*\* Refer to notes under Chapter 27 Additional Note 2 and Additional Note 6, in Schedule 3, for information on conversion factors relating to LPG and CNG.

**CUSTOMS TARIFF  
SCHEDULE 4A  
SINGAPOREAN ORIGINATING GOODS**

Schedule 4A/7

Item	Heading or subheading in Schedule 3	Rate #
122	3403.11.10	\$0.085/kg
123	3403.11.90	\$0.085/L
124	3403.19.10	\$0.085/kg
125	3403.19.90	\$0.085/L
126	3403.91.10	\$0.085/kg
127	3403.91.90	\$0.085/L
128	3403.99.10	\$0.085/kg
129	3403.99.90	\$0.085/L
130	3811.21.10	\$0.085/kg
131	3811.21.90	\$0.085/L
132	3817.00.10	\$0.403/L
133	3819.00.00	\$0.085/L
134	3824.99.30 *	(Rate No. 01) \$0.403/L of gasoline plus (Rate No. 02) \$0.403/L of ethanol plus (Rate No. 03) \$0.403/L of other substances (if any) in the blend
135	3824.99.40 *	(Rate No. 01) \$0.403/L of diesel plus (Rate No. 02) \$0.403/L of ethanol plus (Rate No. 03) \$0.403/L of other substances (if any) in the blend
136	3826.00.10	\$0.403/L
137	3826.00.20 *	(Rate No. 01) \$0.403/L of biodiesel plus (Rate No. 02) \$0.403/L of ethanol (if any) plus (Rate No. 03) \$0.403/L of other substances in the blend

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.