



**Australian
BORDER FORCE**

Australian Customs Notice

No. 2020/47

Arrangement for goods imported under the Singapore-Australia Free Trade Agreement

The Agreement to Amend the Singapore-Australia Free Trade Agreement (the SAFTA Amendment Agreement) provided for a transition period, where the Singapore-Australia Free Trade Agreement's original rules of origin and the amended rules of origin would both apply.

In accordance with the SAFTA Amendment Agreement, importers can only claim preferential tariff treatment for goods imported on or after 1 December 2020 if the goods are Singaporean originating goods within the requirements of Division 1BA of Part VIII of the *Customs Act 1901* (the Customs Act) (SAFTA amended rules of origin). Unless otherwise indicated in Schedule 4A of the *Customs Tariff Act 1995* (Customs Tariff Act), the preferential rate of customs duty for Singaporean originating goods is "Free".

For goods imported before 1 December 2020, importers continue to have the option to claim preferential tariff treatment as goods that are the produce or manufacture of Singapore within the requirements of Division 1B of Part VIII of the Customs Act (original rules of origin). Importers of goods imported on or after 1 December 2020 cannot claim this preferential tariff treatment for their imported goods.

Claiming originating status and preferential customs duty rates from 1 December 2020

To be eligible for preferential rates as Singaporean originating goods from 1 December 2020, the goods must satisfy the rules of origin requirements under Division 1BA of Part VIII of the Customs Act including meeting the consignment provisions.

Further information about claiming a preferential rate of duty for Singaporean originating goods under the Division 1BA requirements is contained in the [Singapore - Australia Free Trade Agreement Rules of Origin Procedural Instructions](#).

Record keeping requirements

Exporters who have used the SAFTA original rules of origin to claim preference for goods exported to Singapore, must maintain relevant records, consistent with the requirements that applied at the time of export.

Claiming a refund

These changes will not affect the ability of importers to apply for refunds of overpaid duty, provided they meet the relevant refund circumstances that apply to those goods. More information is available in DIBPN 2017/33 on the www.abf.gov.au website.

Preferential Customs Duty Rates

Only importers of goods imported before 1 December 2020 that meet the SAFTA original rules of origin will be able to claim preferential tariff treatment using the 'SG' rate.

Importers of goods imported on or after 1 December 2020 can only claim preferential tariff treatment if the goods meet the SAFTA amended rules of origin, using the 'SFTA' rate.

No Customs Tariff Working Pages will be issued

Any enquires about the information outlined in this ACN should be directed to tradepolicy1@abf.gov.au.

[signed]

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