

Handbook on Rules of Origin for Preferential Certificates of Origin

Last Revised: Feb 2016



Disclaimer

This handbook intends to help manufacturers and exporters understand the Rules of Origin (ROOs) in the various Free Trade Agreements (FTAs). It is compiled in good faith by Singapore Customs and no representation is made or warranty (either expressed or implied) given as to the completeness or accuracy of the information it contains.

It contains general information and it is not meant to provide legal interpretation of the FTAs. Users are strongly advised to refer to the specific FTA for detailed information. The examples used in the handbook are merely for illustrations purposes and do not constitute any commercial or other professional advice.

You acknowledge that any reliance on any such material shall be at your sole risk.

Contents

List of Abbreviations	4
Part A Understanding Rules of Origin	5
1. Introduction	6
1.1. What is an originating good?	6
1.2. What are non-originating materials?.....	6
2. Origin Criteria.....	7
2.1. Change in Tariff Classification (CTC) Method	8
2.2. Regional Value Content (RVC) Method.....	9
2.3. Process Rule Method	10
3. Harmonised System (HS) of Tariff Classification	11
4. Change in Tariff Classification (CTC)/Regional Value Content (RVC) Flexibility.....	12
4.1. De Minimis	12
4.2. Accumulation.....	13
5. Overview on Origin Determination	15
6. Other Aspects to Meeting ROOs Requirements.....	16
6.1. Minimal Operations and Processes	16
6.2. Direct Consignment	16
Part B Operational Certification Procedures	18
7. Third Country Invoicing (TCI)	18
8. Back-to-Back Certificate of Origin	19
9. Retrospective/Retroactive Issuance of Preferential Certificate of Origin (CO)	20
10. Record Keeping Requirements.....	20
Part C Preferential Certificate of Origin (CO) Application Procedures ...	21
11. Preferential Certificate of Origin (CO) Application Procedures for Exporter who is also the Manufacturer of the Good (Singapore Origin)	22
12. Preferential Certificate of Origin (CO) Application Procedures for Exporter who is not the Manufacturer of the Good (Singapore Origin)	23
13. Summary of commonly used Free Trade Agreement (FTAs) (Authorised regime)	24
14. ANNEX A – Table of Rule of Origin (ROOs) of commonly used Free Trade Agreement (FTAs) (Authorised regime)	25
15. ANNEX B – Sample of Manufacturer’s/New Product Line Application Form.....	26
16. ANNEX C – Sample of Manufacturing Cost Statement (MCS) format	27
17. ANNEX D – Samples of Declaration Letter to be provided for materials listed as “Local” origin in a Manufacturing Cost Statement (MCS).....	28

List of Abbreviations

Abbreviation	
AANZFTA	ASEAN - Australia - New Zealand Free Trade Agreement
ACFTA	ASEAN - China Free Trade Area
AIFTA	ASEAN - India Free Trade Agreement
AJCEP	ASEAN - Japan Comprehensive Economic Partnership
AKFTA	ASEAN - Korea Free Trade Agreement
ATIGA	ASEAN Trade In Goods Agreement
CC	Change in Chapter
CECA	India - Singapore Comprehensive Economic Cooperation Agreement
CSFTA	China - Singapore Free Trade Agreement
CTH	Change in Tariff Heading
CTSH	Change in Tariff Sub Heading
CTC	Change in Tariff Classification
FOB	Free On Board
FTA	Free Trade Agreement
HS	Harmonised System
JSEPA	Japan - Singapore Economic Partnership Agreement
KSFTA	Korea - Singapore Free Trade Agreement
MCS	Manufacturing Cost Statement
PSR	Product Specific Rules
ROO	Rules of Origin
RVC	Regional Value Content
SAFTA	Singapore - Australia Free Trade Agreement
WO	Wholly Obtained



PART A

Understanding Rules of Origin

Rules of Origin (ROOs) help to determine the “nationality” of a good. It establishes the goods’ eligibility for preferential treatment under a Free Trade Agreement (FTA). Goods that satisfy the ROOs under an FTA may be considered as an originating good and be allowed to pay lower or no import tariffs when imported into a Party under the FTA.

ROOs vary from FTAs to FTAs. As such, a good which qualify for a FTA may not be able to qualify as an originating good in other FTAs.



1. Introduction

1.1. What is an originating good?

A good is considered to be originating if it meets the origin criteria(on) stipulated in the Rules of Origin (ROO) chapter of an Free Trade Agreement (FTA). More details on the origin criteria are provided in [Section 2](#) of this handbook.

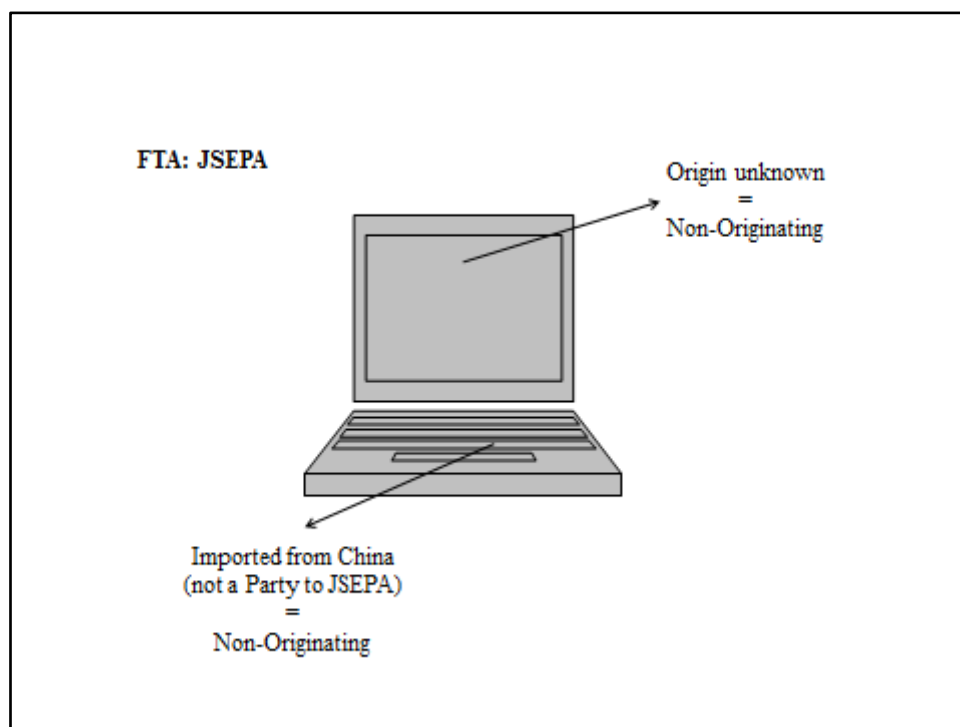
An originating good in an exporting Party can be broadly classified under 2 categories –

- a) A good that is Wholly Obtained (WO) i.e. wholly grown or produced; or
- b) A good that is manufactured using non-originating materials.

1.2. What are non-originating materials?

Non-originating materials are materials/components –

- a) Imported from a country that is not a Party to the Free Trade Agreement (FTA);
- b) Produced in one of the Parties to the FTA but are not able to meet the Rules of Origin under the FTA; or
- c) Whose origin cannot be determined.



2. Origin Criteria

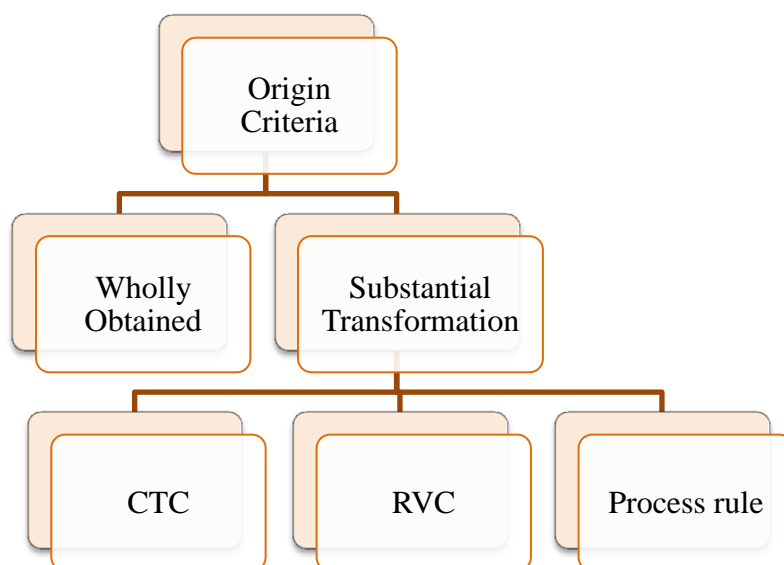
A good is considered to be **Wholly Obtained (WO)** if it occurs naturally; is a plant that is grown and harvested; or is an animal that is born and raised; or it is a waste that is derived from production in the country of export. It also includes goods which are produced entirely from originating materials. One example of a WO good would be plastic bottles that are used and collected in Singapore.

Goods that are produced using non-originating materials will have to undergo substantial transformation in a country for the good to be qualified as originating. The methods used to measure the transformation change are:

- a) Change in Tariff Classification (CTC);
- b) Regional Value Content (RVC);
- c) Process rule

These 3 methods can be used in combination or standalone, depending on the origin criteria(on) for the good in a Free Trade Agreement (FTA). The origin of these goods would be dependent on the country where the last substantial transformation is performed.

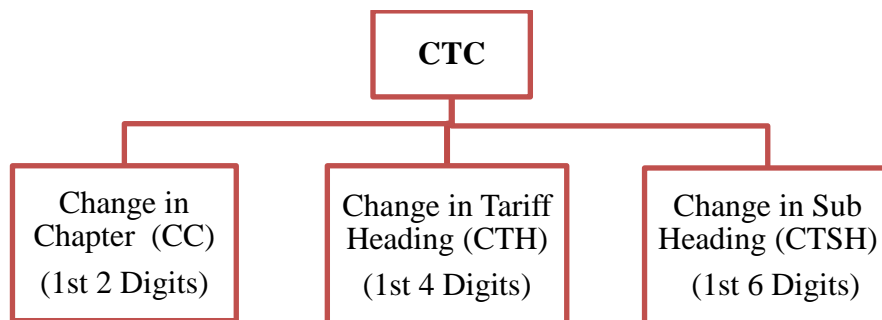
Generally, most of the goods exported from Singapore are categorised under this category. The goods will qualify via one or a combination of the methods listed above, depending on the FTAs.



2.1. Change in Tariff Classification (CTC) Method

The CTC method is applicable only to non-originating materials. To qualify under this origin criterion, non-originating materials that are used in the production of the good must not have the same HS classification (e.g. Chapter level, Heading level or Sub Heading Level) as the final good. Depending on the Free Trade Agreement (FTA) requirements, the good would have to undergo either a change in Chapter, Heading or Sub Heading level in order to qualify for preferential treatment under the FTA.

Therefore, to use this method, manufacturers and/or exporters are required to know the HS classification of the final good and the non-originating raw materials.



Example A.1

FTA: Japan-Singapore Economic Partnership Agreement (JSEPA)

Good: Strawberries Jam (HS 2007.99)



Rules of Origin (ROO): A Change to heading 20.07 from any other Chapter (CC).

Assessment: The strawberries jam is classified under chapter 20 while the strawberries fruit and sugar are classified under chapters 08 and 17 respectively. The strawberries fruit and sugar are non-originating since they are imported from Korea and Australia respectively (Non-Parties to JSEPA). The strawberries jam is an originating good under JSEPA because a change from chapters 08 and 17 to chapter 20 has occurred.

Example A.2

FTA: Korea-Singapore Free Trade Agreement (KSFTA)

Good: Crocodile Leather Handbag (HS 4202.21)



Rules of Origin (ROO): A Change to heading 42.01 through 42.03 from any other Heading (CTH).

Assessment: The crocodile leather (HS Heading 41.15) is a non-originating material as it is imported from Indonesia, a non-Party to KSFTA. The leather handbag is an originating good under KSFTA because a change from HS Heading 41.15 to HS Heading 42.02 has occurred.

2.2. Regional Value Content (RVC) Method

This rule requires that a certain percentage of the good's value originates in a Party to the Free Trade Agreement (FTA) for the good to be considered as originating. There are generally two approaches that can be used to calculate the RVC:

- a) Build-Up (BU); or
- b) Build-Down (BD).

BU Approach

$$\text{RVC} = \frac{\text{Value of locally produced materials} + \text{direct labour \& overheads} + \text{profit}}{\text{FOB Value}} \times 100\%$$

BD Approach

$$\text{RVC} = \frac{\text{FOB Value} - \text{Value of non - originating materials}}{\text{FOB Value}} \times 100\%$$

The full value of a locally produced material may only be included in the numerator of the calculation if the material is an originating material.

In the case of certain FTA, the exact local value content in a locally produced material which does not qualify as an originating material may also be taken to count towards the numerator of the calculation. However, the producer of the material must hold a valid Manufacturer Registration with Singapore Customs and the material must have undergone processes beyond the list of minimal operations and processes listed in the FTA. For more details, please contact Singapore Customs.

Example B

FTA: ASEAN Trade In Goods Agreement (ATIGA)

Good: Biscuit (HS 1905.31)



Rules of Origin (ROO): A RVC of not less than 40 per cent of the FOB value.

Raw Material	Origin	Value
Flour (non-originating)	MY	\$4
Sugar (non-originating)	AU	\$2.50
Flavour essence (originating)	SG	\$1
Eggs (non-originating)	MY	\$3
Direct Labour & Overheads		\$2
Profit		\$2.50
FOB		\$15

$$\text{RVC (BU Approach)} = \frac{1 + 2 + 2.50}{15} \times 100\% = 36\%$$

$$\text{RVC (BD Approach)} = \frac{15 - 4 - 2.50 - 3}{15} \times 100\% = 36\%$$

Assessment: The RVC of the biscuit is 36% (less than 40%). As the biscuit does not meet the ROO requirement under ATIGA, it is a non-originating good.

2.3. Process Rule Method

This is usually applicable for chemical goods where the goods will be considered as originating if it is produced through a specific chemical process that occurred in a Party to the Free Trade Agreement.

Example C

FTA: Japan-Singapore Economic Partnership Agreement (JSEPA)

Good: Polypropylene paste (HS 3902.10)



Rules of Origin (ROO) under JSEPA: No required change in tariff classification to heading 39.01 through 39.26, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Assessment: Polypropylene paste is produced from propylene by a process known as metallocene catalysis polymerization, which is a form of chemical reaction. As, Polypropylene meets the ROO under JSEPA, it is an originating good.

3. Harmonised System (HS) of Tariff Classification

HS comprises about 5,000 commodity groups; each commodity is harmonised internationally at the six-digit level of the HS code. They are arranged in a legal and logical structure and supported by well-defined rules to achieve uniform classification. You will need to understand how HS is structured before you can apply them in Rules of Origin (ROOs) as the origin criteria(on) of a good in the Product Specific Rule (PSR) Annex are arranged according to the HS classification numbers.

Below illustrates how Cranberry Juice is structured in the HS:

Example D	
Chapter 20 Chapter Level (1st two-digit number)	Preparations of vegetables, fruit, nuts or other parts of plants
Heading 20.09 Heading Level (1st four-digit number)	Fruit Juices (including grape must) vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
Subheading 2009.81 Sub Heading Level (1st six-digit number, international HS code)	Cranberry juice
Tariff Classification 2009.81.10	For infant use

For more information on HS classification of goods, you are encouraged to refer to the [Singapore Customs website](#).

4. Change in Tariff Classification (CTC)/Regional Value Content (RVC) Flexibility

Manufacturers and exporters may still be given another chance to qualify their goods as originating if their goods could not meet the origin criterion (CTC/RVC), provided it is specified for in the Free Trade Agreement (FTA).

4.1. De Minimis

The de minimis rule only applies to Change in Tariff Classification (CTC). Specifically, it applies to non-originating materials that do not meet the CTC requirement.

Goods that do not satisfy the CTC requirement can still be considered as an originating good provided those non-originating materials that did not undergo the required CTC satisfy the de minimis rule. The de minimis rule varies among the different FTAs. For example, the de minimis rule in ATIGA allows for a 10% FOB tolerance level of non-originating materials that do not meet the CTC requirement for all goods.

Example E

FTA: ASEAN-Japan Comprehensive Economic Partnership (AJCEP)

Good: Solar paste (HS 3207.30)

Rules of Origin (ROO): A Change in tariff classification at the 4-digit level of Harmonized System (CTH).

Raw Material	Origin	HS Heading	Pass CTH?	Value
Glass Powder	MY	32.07	No	\$1
Chemical	AU	34.02	Yes	\$15

FOB: \$20

De minimis Rule under AJCEP: The total value of non-originating materials used in the production of the good that have not undergone the required CTC does not exceed 10% of the FOB.

Assessment: The glass powder is the only non-originating material that does not meet the CTC requirement under AJCEP. The glass powder used is 5% of the FOB value (less than 10% of the FOB). As such, the solar paste is an originating good under AJCEP upon applying the de minimis rule.

4.2. Accumulation

The accumulation concept applies to both Change in Tariff Classification (CTC) and Regional Value Content (RVC). With accumulation, applicants are encouraged to procure originating raw materials from within the Party(ies) of the same Free Trade Agreement (FTA) since these materials will be treated as though they are locally produced.

For example, under the accumulation provision of the ASEAN Trade In Goods Agreement (ATIGA), a producer in Singapore is able to treat imported materials that are of Malaysia origin as though they are of Singapore origin when determining whether the good meets the Rules of Origin (ROOs) requirements to be considered as an originating good. To use this provision, the producer would have to prove that the imported materials from Malaysia are originating materials under ATIGA. She would have to obtain the Preferential Certificate of Origin (CO) under ATIGA (i.e. Form D) to demonstrate that they are originating materials under ATIGA.

Example F and G illustrate how accumulation can be applied to the RVC and CTC methods respectively.

Example F – Continuation from Example B

Raw Material	Origin	Value
Flour (non-originating)	MY	\$4
Sugar (non-originating)	AU	\$2.50
Flavour essence (originating)	SG	\$1
Eggs (non-originating)	MY	\$3
Direct Labour & Overheads		\$2
Profit		\$2.50
FOB		\$15

Malaysia is a Party of ATIGA but Australia is not. As such, the producer of biscuit in Singapore can now accumulate the imported flour and eggs and treat them as though they are of Singapore origin.

$$RVC (BU Approach) = \frac{4 + 1 + 3 + 2 + 2.50}{15} \times 100\% = 83\%$$

$$RVC (BD Approach) = \frac{15 - 2.50}{15} \times 100\% = 83\%$$

Assessment: The RVC of the biscuit is 83% (more than 40%). As the biscuit now meets the ROO requirement under ATIGA, it is an originating good.

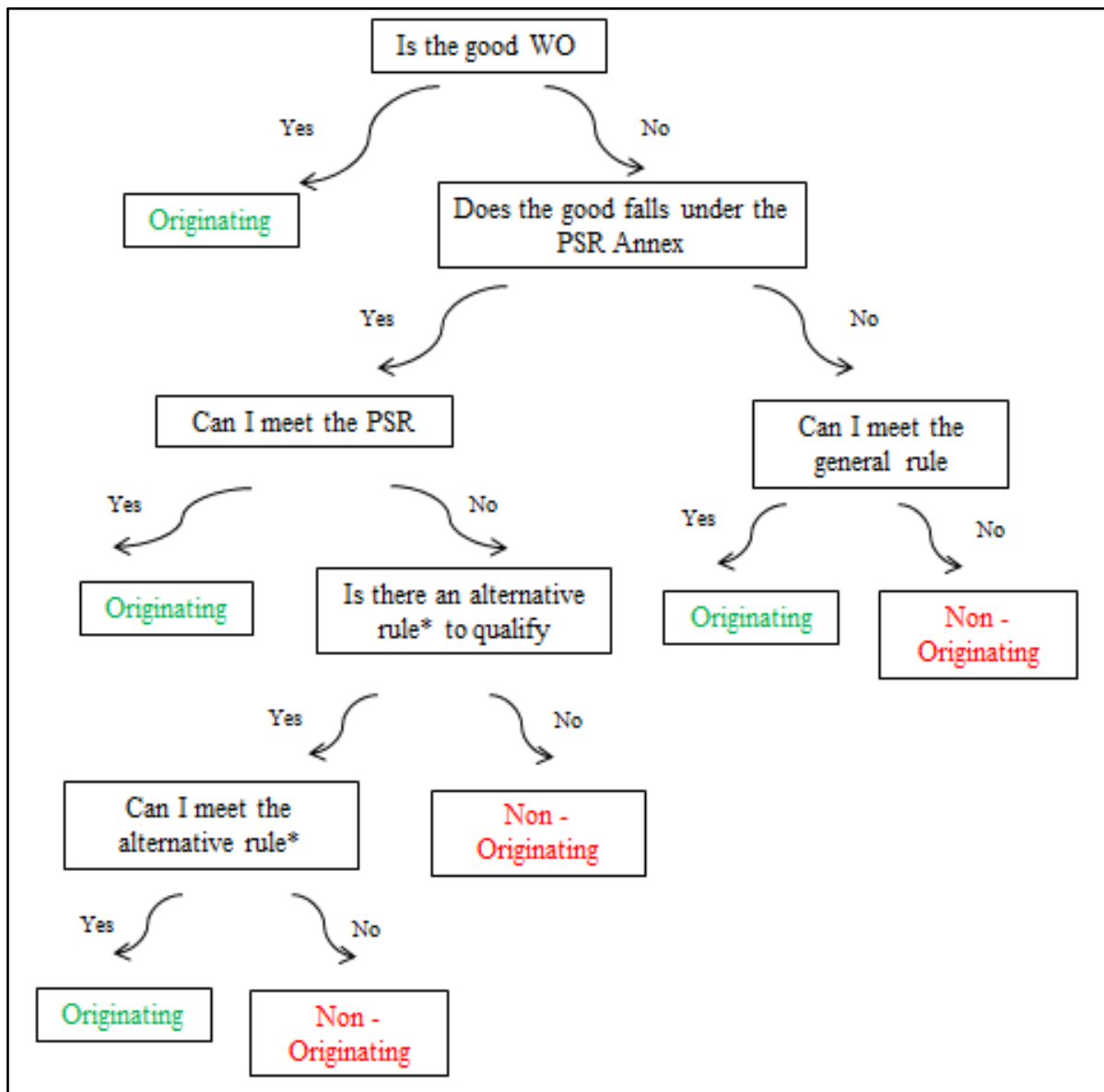
Example G – Continuation from Example E

Supposed the Glass powder used is actually more than 10% of the FOB value of Solar paste. The Solar paste would have become a non-originating good under AJCEP since it has failed the CTC and de minimis requirement.

However, since Malaysia is a Party of AJCEP, the producer of Solar Paste in Singapore can now accumulate the imported Glass powder and treat them as though it is of Singapore origin.

Assessment: The Solar paste now meets the CTC requirement under AJCEP, it is an originating good.

5. Overview on Origin Determination



*Alternative rule generally refers to the general rule in the Free Trade Agreement (FTA). For the list of general rules on Singapore's existing FTAs, please refer to ANNEX A.

6. Other Aspects to Meeting ROOs Requirements

6.1. Minimal Operations and Processes

Some processes are recognised as simple/minimal and cannot be counted towards meeting the Rules of Origin (ROOs) regardless of the origin criteria(on) of the Free Trade Agreement (FTA). Even if these processes are undertaken as a combination with each other, it does not confer origin to a good. Examples of such processes are:

- a) Ensuring preservation of goods in good condition for the purposes of transport or storage;
- b) Facilitating shipment or transportation;
- c) Packaging or presenting goods for sale; and
- d) Washing, cleaning, removal of dust.

Applicants are advised to refer to the Minimal Operations and Processes list indicated in the specific FTA for more information.

6.2. Direct Consignment

To retain the originating status of the good in the exporting Party, it is required for the good to be directly transported to the importing Party. This is to ensure that the good is not manipulated during the transportation and retained its originating status so that it is still eligible for preferential treatment.

If the originating good is transited through a country which is not a Party of the same Free Trade Agreement (FTA), the good may still be able to retain its originating status provided this is justified as a transport requirement and that the goods have not entered into the commerce of the transit country and have not undergone any operation other than loading and unloading there. For some FTAs, the importing authority would also require documentation (e.g. Certificate of Non-Manipulation or through Bill of Lading issued in the exporting Party) to prove that the goods are not manipulated or further processed while transiting before the granting of preferential treatment.

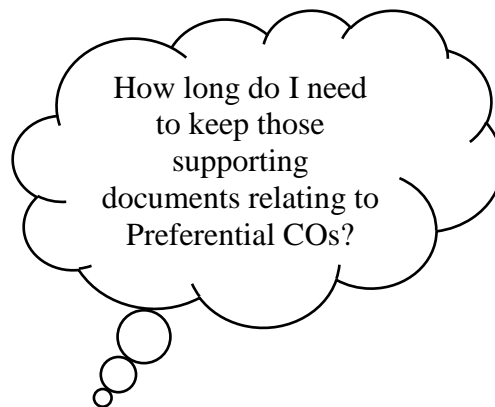


PART B

Operational Certification Procedures



The Operational Certification Procedures (OCP) basically covers the procedures on the issuance and verification of Certificates of Origin (COs) and other related administrative matters that shall be observed by each Party of the FTA.



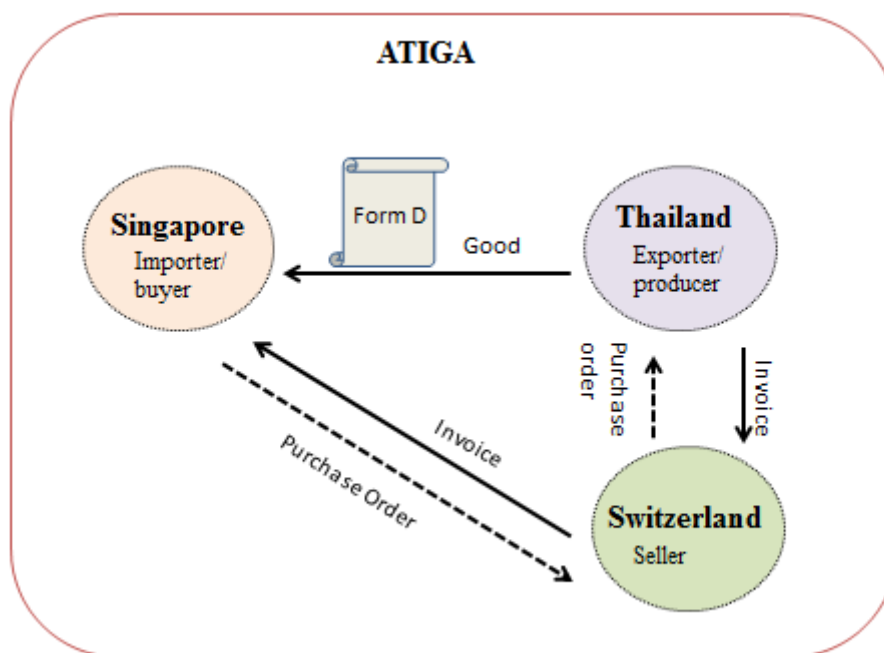
7. Third Country Invoicing (TCI)

TCI refers to the arrangement, where an invoice that accompanies the Preferential Certificate of Origin (CO) and used for the clearance of goods in the importing Party, is not issued from the exporting Party but from another country who may not necessarily be a Party to the same FTA. In some FTAs, TCI is commonly referred to as Third Party Invoicing.

Example H

An originating good is exported from Thailand to Singapore with a Form D (i.e. Preferential CO under ATIGA). However, the invoice billed to Singapore is issued from Switzerland (i.e. any countries except Thailand and Singapore). Singapore can still accept the Form D and grant preferential access to the good indicated in the Form D even though the invoice is not issued from Thailand but another country that is not a Party to ATIGA.

Under such circumstances, the applicant of the Preferential CO would have to indicate details of the invoice issued from a third country in the Preferential CO.

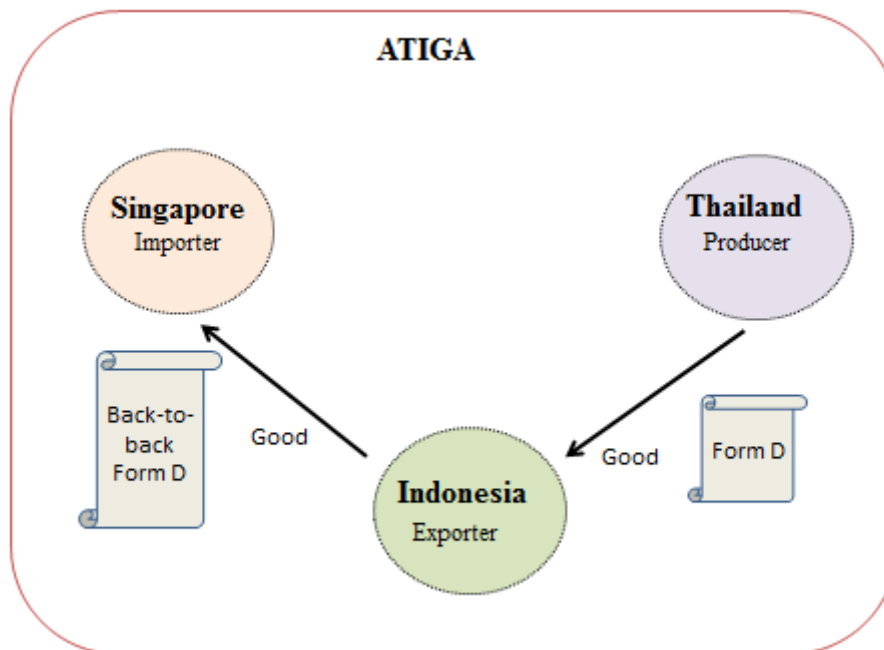


8. Back-to-Back Certificate of Origin

The back-to-back Preferential Certificate of Origin (CO) is issued by the issuing authorities in the intermediate Free Trade Agreement (FTA) country for re-exports of goods, based on the Preferential CO issued by the first exporting Party. The good is allowed to undergo operations such as bulk breaking and other necessary operations to facilitate the transport without losing its originating status.

Example I

A Thailand origin good is imported into Indonesia with a Form D before it is re-exported to Singapore. There were no further manufacturing activities performed while the good is in Indonesia. In order for the Thailand's origin good to still be eligible for preferential tariff treatment, the exporter in Indonesia would have to apply for a back-to-back Form D with its issuing authorities.



Note

This is applicable provided there are more than two Parties in the same FTA and that the exporter in the intermediate Party is able to meet all the requirements stipulated under that FTA to be eligible for back-to-back Preferential CO application. You are encouraged to refer to the [FTA website](#) for the eligibility criteria for back-to-back Preferential CO application. If the eligibility criteria are met, exporter may submit their application together with the supporting documents via the TradeNet®. The required supporting documents can be found in [here](#).

9. Retrospective/Retroactive Issuance of Preferential Certificate of Origin (CO)

Sometimes, a good is exported without a Preferential CO. The exporter may still apply for a Preferential CO subsequently after the shipment date provided it is within the validity period allowed in the Free Trade Agreement (FTA). Under such circumstances, the retrospective/retroactive box available in some of the Preferential COs would be ticked, provided the issuance date of the Preferential CO is more than three days from the departure date of the goods.

10. Record Keeping Requirements

Exporters, manufacturers and importers are obligated under the Free Trade Agreement (FTA) to maintain necessary documentation to demonstrate that the goods are eligible for preferential tariff treatment over a period of years. This is usually for the purpose of post-verification checks initiated by Singapore Customs or the FTA partners. The documentation may be kept in electronic form. You are advised to refer to the [FTA website](#) or [Section 13](#) of this Handbook for specific details on the record keeping requirement of the specific FTA.



PART C

Preferential Certificate of Origin (CO) Application Procedures

After familiarising yourself with the terms and the concepts used in this Handbook, are you ready to find out on the procedures to utilise the Free Trade Agreement (FTA)? If you are able to answer all the questions in the 'Checklist' below, you should be equipped with the necessary knowledge to apply for Preferential CO with Singapore Customs for the good you have manufactured.

- Which country are you exporting the good to
- Is there an existing FTA with that country
- What is the FTA you wish to utilise
- Establish Tariff Classification of the good
- Ensure that the good is not excluded from preferential treatment
- Check the origin criteria(on) for the good
- Determine if your good qualifies as an originating good
- Check the consignment conditions
- Check the documentation required

11. Preferential Certificate of Origin (CO) Application Procedures for Exporter who is also the Manufacturer of the Good (Singapore Origin)

- 1** Are you a registered manufacturer with Singapore Customs? If yes, proceed to Step 2. Else, proceed to submit manufacturer 's application with Singapore Customs by completing the Manufacturer's application form.

Processing time: Singapore Customs will contact the applicant within 7 working days upon receipt of the application to arrange for a factory visit.
- 2** Have you registered the HS Heading of the good with Singapore Customs? If yes, proceed to Step 3. Else, please complete the new Product Line application and submit to Singapore Customs.

Processing time: Singapore Customs will contact the applicant within 7 working days upon receipt of the application to arrange for a factory visit.
- 3** Prepare and submit the Manufacturing Cost Statement (MCS) using the prescribed format to Singapore Customs for verification, unless the FTA is based on self-certification regime. The MCS is to be accompanied by the relevant supporting documents, such as that listed in Annex D (for locally produced materials) and the Preferential CO from the importing country (for accumulation)

Processing time: 7 working days upon receipt of submission provided the submission is complete.
- 4** Proceed to apply for the Preferential CO via TradeNet® using the details indicated in the Verification of Cost Statement letter. If you do not have a TradeNet®, you can engage your freight forwarder to assist with the application.

Processing time: Each application typically requires 10 minutes processing time, subject to the nature of application.
- 5** Collection of Preferential CO from CrimsonLogic Service Bureau or Singapore Airport Agents Association.

Processing time: Preferential CO can be collected 2 working hours upon application approval.

12. Preferential Certificate of Origin (CO) Application Procedures for Exporter who is not the Manufacturer of the Good (Singapore Origin)

1 Ensure that the Singapore manufacturer is a registered manufacturer with Singapore Customs.

2 Ensure that the registered manufacturer has already submitted a Manufacturing Cost Statement (MCS) for the product which you wish to apply for Preferential CO to Singapore Customs for verification.

3 Ensure that the MCS remains valid for the shipment

4 Obtain details (i.e. Product description, HS Code, Origin criteria, Certification type) from the registered manufacturer on the Verification of Cost Statement letter to apply for Preferential CO via TradeNet®. If you do not have a TradeNet® system, you can engage your freight forwarder to assist with the application.
Processing time: Each application typically requires 10 minutes processing time, subject to the nature of application.

5 Collection of Preferential CO from CrimsonLogic Service Bureau or Singapore Airport Agents Association.
Processing time: Preferential CO can be collected 2 working hours upon application approval.

13. Summary of commonly used Free Trade Agreement (FTAs) (Authorised regime)

FTA	NAME OF CERTIFICATE OF ORIGIN (CO)	RETENTION PERIOD	RETROACTIVE APPLICATION OF CO	B2B ARRANGEMENT	DE MINIMIS	VALIDITY PERIOD OF CO
ATIGA	Form D	3 Years	Yes	Yes	Yes	12 Months
AANZFTA	Form AANZ	3 Years	Yes	Yes	Yes	12 Months
ACFTA	Form E	3 Years	Yes	Yes	No	12 Months
AIFTA	Form AI	3 Years	Yes	Yes	No	12 Months
AJCEP	Form AJ	3 Years	Yes	Yes	Yes	12 Months
AKFTA	Form AK	3 Years	Yes	Yes	Yes	12 Months
CECA	Preferential CO	2 Years	Yes	No	No	12 Months
CSFTA	Preferential CO	3 Years	Yes	No	Yes	12 Months
JSEPA	Preferential CO	3 Years	Yes	No	Yes	12 Months
KSFTA	Preferential CO	5 Years	Yes	No	Yes	12 Months
SAFTA	Preferential CO	5 Years	Yes	No	No	12 Months

14. ANNEX A – Table of Rule of Origin (ROOs) of commonly used Free Trade Agreement (FTAs) (Authorised regime)

FTA	NOT WHOLLY OBTAINED			PSR
	GENERAL RULES			
	CTC	RVC	PROCESS	
ATIGA	CTH	40%	-	✓
AANZFTA	CTH	40%	-	
ACFTA	-	40%	-	
AIFTA	RVC 35% + CTSH		-	-
AJCEP	CTH	40%	-	✓
AKFTA	CTH	40%	-	
CECA	QVC 40% + CTH		-	
CSFTA	-	40%	-	
JSEPA	-	-	-	
KSFTA	-	-	-	
SAFTA	30% for goods specified in Annex 2D of SAFTA; 50% for all other goods			-

15. ANNEX B – Sample of Manufacturer’s/New Product Line Application Form

MANUFACTURER’S APPLICATION FORM	
<p>This form is to be typewritten and may take you 10 minutes to fill in. You will need the following information to fill in the form:</p> <ul style="list-style-type: none"> (a) Company’s Details; (b) Production Details; and (c) Type of Certificate of Origin required. <p>Note:</p> <ul style="list-style-type: none"> (1) Please fill in the application form only if you wish to apply for Certificate(s) of Origin with Singapore Customs (2) Please fill in all fields. Indicate “NA” where not applicable. (3) Tick (✓) where applicable. (4) Please complete the application form and submit it together with the relevant supporting documents to Singapore Customs via email or post. (5) An officer from the Tariff and Trade Services Branch of Singapore Customs will contact you within 7 working days of the receipt of the duly completed application form to arrange for a factory visit. 	
SECTION A PURPOSE OF APPLICATION	
<input type="checkbox"/> New Application ←	Applicable for New Manufacturer only
<input type="checkbox"/> New Product Line(s) ←	Applicable for existing manufacturer who wish to register a new product which was previously not registered with Singapore Customs
SECTION B APPLICANT’S DETAILS	
(1) Company Name:	(2) Unique Entity Number (UEN):
(3) Factory Address:	(4) Factory Area (Sq M):
(5) Name of Contact Person:	(6) Designation
(7) Tel No.:	(8) Fax No.:

16. ANNEX C – Sample of Manufacturing Cost Statement (MCS) format

SAMPLE FORMAT							
COST STATEMENT FOR THE EXPORT OF PRODUCT UNDER ATIGA							
Name of Manufacturer :	_____			Entity Identifier/UEN:	_____		
Description of Product :	_____			HS Code:	_____		
Model No :	_____			Unit Price:	S\$ _____ (FOB)		
Country exported to :	_____						
This Cost Statement is for _____ Unit(s)				Date of Cost Statement : _____			
	HS Code *	Country of Origin	Supplier's Name (if Locally Manufactured)	Unit Cost (CIF)			
				Local	Foreign	ASEAN	Total
1. Raw Materials, Parts & Components (Please give detailed breakdown)							
a)							
b)							
c)							
d)							
2. Direct Labour Cost : Wages Other benefits (CPF, medical benefits etc) (Please give detailed breakdown)							
3. Direct Overhead Cost : (eg Factory rent, Depreciation costs, Maintenance) (Please give detailed breakdown)							
4. Ex-Factory Cost (1+2+3)							
5. Profit							
6. Ex-Factory Price (4+5)							

* Applicable for products – qualifying under the Change in Tariff Classification (CTC) rule. Please declare the HS subheading code (1st 6 digits) of foreign materials and materials of undetermined origin.

Calculations :

1. Single Country Content = $\frac{\text{Local Material Cost + Direct Labour \& Direct Overheads + Profit}}{\text{FOB Price}} \times 100 = \underline{\hspace{2cm}} \%$

OR

2. ASEAN Cumulative Content = $\frac{\text{Local \& ASEAN Material Cost + Direct Labour \& Direct Overheads + Profit}}{\text{FOB Price}} \times 100 = \underline{\hspace{2cm}} \%$
(See Note 5 overleaf)

Declaration : I declare that the information provided by me is true and correct. The last production process of the good is carried out in Singapore and the good meets the rules of origin under this FTA. I will permit, as and when required, inspection of our factory/goods by officers of the Singapore Customs and undertake to maintain up-to-date costing records.

Signature & Name of Managing Director

Signature & Name of Accountant

This cost statement is prepared by : _____
Signature : _____

Tel : _____

17. ANNEX D – Samples of Declaration Letter to be provided for materials listed as “Local” origin in a Manufacturing Cost Statement (MCS)

For “local” materials (i.e. material produced in Singapore) which fulfil the ROO of the FTA i.e. originating “local” material:

<p>(Company’s Letterhead)</p> <p><i>(Company name of local manufacturer of material) hereby confirm that the product (material description) was manufactured by my company in Singapore. I hereby confirm that the product can meet the Rules of Origin in (name of FTA which registered manufacturer submitted the MCS under).</i></p> <p>Should there be any changes which affect the originating status of the product under <i>(name of FTA)</i>, I will take immediate steps to update my customer and Singapore Customs.</p> <p>By providing this declaration, I permit Singapore Customs to inspect our factory/goods as and when required.</p> <p>----- Signature of Authorised Personnel</p> <p>Name of Authorised Personnel:</p> <p>Designation:</p> <p>Company Stamp:</p> <p>Date:</p>
