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CUSTOMS AND EXCISE DEPARTMENT

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All Traders and Freight Forwarders



OPERATIONAL PROCEDURES FOR IMPORTS ATTRACTING PREFERENTIAL TARIFF

With effect from 1 January 2001, the import of beer, stout, samsoo and medicated samsoo (HS Codes: 2203.00.200; 2203.00.100; 2208.90.390 & 2208.90.310) originating from the following countries will be eligible for preferential tariff:

- i) New Zealand; and
- ii) ASEAN countries with the above mentioned four products in their Inclusion Lists. Currently, only Philippines and Thailand have the above mentioned four products in their Inclusion Lists. Hence, only the above mentioned products originating from Philippines and Thailand are at the present eligible for preferential tariff.

2 Under the preferential tariff treatment accorded by the Agreement between New Zealand and Singapore on a Closer Economic Partnership (ANZSCEP) and the ASEAN Free Trade Area (AFTA), import duty on beer, stout, samsoo and medicated samsoo originating from the countries listed above in paragraph 1 will be zero-rated. Excise duty on these items will still be applicable at their respective rates.

Claiming Preferential Tariff

3 To claim preferential tariff for the importation of beer, stout, samsoo and medicated samsoo from New Zealand or eligible ASEAN countries, traders must obtain a valid Certificate of Origin (CO) issued by New Zealand manufacturers covering the New Zealand-origin goods or a valid Common Effective Preferential Tariff (CEPT) Form D issued by the certifying authority of the respective ASEAN country covering the ASEAN-origin goods. A copy of the format of the CO and the CEPT Form D are attached at Annex A for easy reference.

4 If the CO or Form D is available at the time of import of the goods, traders can declare the preferential tariff for the four dutiable items when declaring the customs permits.

5 Where the requisite CO or Form D is not available at the time of import, no preferential treatment will be accorded to the goods at the time of importation. However, if traders wish to claim preferential tariff, they must declare the import duty at the full rate, and indicate in their TradeNet declaration, under the remarks column, their intention to claim preferential tariff for the import of the goods. In this instance, traders are required to furnish the original CO or the original and triplicate of the Form D to Head Documentation within one week of release of the goods from the Customs checkpoint, for verification and acceptance.

6 After the CO or Form D has been verified and accepted by Head Documentation, preferential treatment will be accorded to the goods. Traders will be notified by Head Documentation on whether their CO or Form D has been accepted. For direct imports, the import duty element paid will be refunded to the traders if their CO or Form D is accepted. For goods destined for bonding at licensed warehouses, traders whose CO or Form D are accepted, will declare a payment permit at the preferential tariff for release of the goods from the licensed warehouse for local consumption.

Release of Goods for Local Consumption

(A) Direct Import:-

7 For direct imports, traders claiming preferential tariff are required to produce the original CO or the original and triplicate of the Form D, together with the goods, at the Customs Checkpoint for clearance. Customs will endorse on the CO or Form D and retain the CO or Form D before releasing the goods.

(B) From Licensed Warehouses:-

-- for containerised consignments

8 For goods that will be bonded at the licensed warehouses, traders claiming preferential tariff must produce the original CO or the original and triplicate of the Form D to Customs at the point of time of unstuffing of the goods at the warehouse. Customs officers supervising the unstuffing operation will endorse on and retain the CO or Form D. Thereafter, the goods can be removed from the licensed warehouse, upon taking up the requisite customs permits.

-- for conventional consignments

9 For goods that will be bonded at the licensed warehouses, traders claiming preferential tariff must produce the original CO or the original and triplicate

of the Form D at the Customs Checkpoints for verification. Customs will endorse on the CO or Form D and retain the CO or Form D before releasing the goods.

Records

10 Traders are required to retain all documents relating to the claim for preferential tariff for a period of not less than seven years.

11 If you need further clarification on Customs requirements for claim on preferential tariff under the ANZSCEP and the AFTA, please call our Customs Call Centre at telephone number: 355 2000.



TAY CHIN LEONG
HEAD DOCUMENTATION
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE

fta.circular

ENCs

[Manufacturer's Official Letterhead]

Certification of Origin

This is to certify that the below mentioned consignment of _____ (insert type of goods) has been manufactured in New Zealand by _____ (name of manufacturer) whose registered address is _____
_____.

Quantity : _____

Description : _____

Date of Production : _____

Batch Number : _____

Signature of Authorised Officer : _____

Manufacturer's Stamp/Seal : _____

Original (Duplicate/Triplicate/Quadruplicate)

<p>1. Goods consigned from (Exporter's business name, address, country)</p>		<p>Reference No.</p> <p align="center">ASEAN COMMON EFFECTIVE PREFERENTIAL TARIFF / ASEAN INDUSTRIAL COOPERATION SCHEME CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM D</p> <p>Issued in _____ (Country) See Notes Overleaf</p>			
<p>2. Goods consigned to (Consignee's name, address, country)</p>		<p>4. For Official Use</p> <p><input type="checkbox"/> Preferential Treatment Given Under ASEAN Common Effective Preferential Tariff Scheme</p> <hr/> <p><input type="checkbox"/> Preferential Treatment Given Under ASEAN Industrial Cooperation Scheme</p> <hr/> <p><input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)</p> <p>..... Signature of Authorised Signatory of the Importing Country</p>			
<p>3. Means of transport and route (as far as known)</p> <p>Departure date</p> <p>Vessel's name/Aircraft etc.</p> <p>Port of Discharge</p>					
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in</p> <p>..... (Country)</p> <p>and that they comply with the origin requirements specified for these goods in the ASEAN Common Effective Preferential Tariff Scheme for the goods exported to</p> <p>..... (Importing Country)</p> <p>..... Place and date, signature of authorised signatory</p>			<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>..... Place and date, signature and stamp of certifying authority</p>		

OVERLEAF NOTES

1. ASEAN Member States which accept this form for the purpose of preferential treatment under the ASEAN Common Effective Preferential Tariff Scheme or the ASEAN Industrial Cooperation Scheme:

BRUNEI DARUSSALAM
LAOS
PHILIPPINES
VIETNAM

CAMBODIA
MALAYSIA
SINGAPORE

INDONESIA
MYANMAR
THAILAND

2. **CONDITIONS:** The main conditions for admission to the preferential treatment under the CEPT Scheme or the AICO Scheme are that goods sent to any Member States listed above:
- must fall within a description of products eligible for concessions in the country of destination;
 - must comply with the consignment conditions that the goods must be consigned directly from any ASEAN State to the importing Member State but transport that involves passing through one or more intermediate non-ASEAN countries, is also accepted provided that any intermediate transit, transshipment or temporary storage arises only for geographic reasons or transportation requirements; and
 - must comply with the origin criteria given in the next paragraph.
3. **ORIGIN CRITERIA:** For exports to the above mentioned countries to be eligible for preferential treatment, the requirement is that either :
- The products wholly produced or obtained in the exporting Member State as defined in Rule 2 of the Rules of Origin;
 - Subject to sub-paragraph (i) above, for the purpose of implementing the provisions of Rule 1 (b) of the CEPT Rules of Origin, products worked on and processed as a result of which the total value of the materials, parts or produce originating from non-ASEAN countries or of undetermined origin used does not exceed 60% of the FOB value of the product produced or obtained and the final process of the manufacture is performed within territory of the exporting Member State;
 - Products which comply with origin requirements provided for in Rule 1 of the CEPT Rules of Origin and which are used in a Member State as inputs for a finished product eligible for preferential treatment in another Member State/States shall be considered as a product originating in the Member State where working or processing of the finished product has taken place provided that the aggregate ASEAN content of the final product is not less than 40%; or
 - For textiles and textile products, the Substantial Transformation Criterion can be used as an alternative to the 40% local content requirement. This criterion is to be applied based on the "CEPT Rules of Origin for Textiles and Textile Products" and the "ASEAN Single List".

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Products wholly produced in the country of exportation (see paragraph 3 (i) above)	"X"
(b) Products worked upon but not wholly produced in the exporting Member State which were produced in conformity with the provisions of paragraph 3 (ii) above	Percentage of single country content, example 40%
(c) Products worked upon but not wholly produced in the exporting Member State which were produced in conformity with the provisions of paragraph 3 (iii) above	Percentage of ASEAN cumulative content, example 40%
(d) Textiles and textile products using the Substantial Transformation Criterion	"ST"

4. **EACH ARTICLE MUST QUALIFY:** It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
5. **DESCRIPTION OF PRODUCTS:** The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.
6. The Harmonised System number shall be that of the importing Member State.
7. The term "Exporter" in Box 11 may include the manufacturer or the producer.
8. **FOR OFFICIAL USE:** The Customs Authority of the importing Member State must indicate (✓) in the relevant boxes in column 4 whether or not preferential treatment is accorded. For multiple items declared in the same Form D, if preferential treatment is not granted to any of the items, this is also to be indicated accordingly in box 4 and the item number circled or marked appropriately in box 5.