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**REPUBLIC OF SINGAPORE**  
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All Traders and Declaring Agents



## **OPERATIONAL PROCEDURES FOR IMPORTS ATTRACTING PREFERENTIAL TARIFF UNDER JAPAN AND SINGAPORE ON A NEW ECONOMIC PARTNERSHIP (JSEPA) AGREEMENT**



With effect from 30 Nov 2002, 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 Japan will be eligible for preferential tariff.

2 Under the preferential tariff treatment accorded by the Agreement between Japan and Singapore on a New Economic Partnership (JSEPA), the import duty on beer, stout, samsoo and medicated samsoo originating from Japan will be zero-rated. Excise duty on these items will still be applicable at their respective rates.

### ***Advance Ruling***

3 An importer, manufacturer or an exporter or their agents may apply to Customs for an Advance Ruling on whether the products viz., beer, stout, samsoo and medicated samsoo qualify as originating products under the JSEPA and are eligible to claim preferential tariff treatment. All necessary information, including the full description of goods and description of the process by which the goods are manufactured must be submitted 90 days prior to the importation of the goods. In addition to an Advance Ruling issued, traders must still obtain a valid **Certificate of Origin** for each import to claim preferential tariff. The Application Form for an Advance Ruling can be downloaded from our website <http://www.gov.sg/customs>. The completed Application Form and supporting documents must be submitted to :

Customs & Excise Department  
55 Newton Road  
#07-01 Revenue House  
Singapore 307987

### ***Claiming Preferential Tariff***

4 To claim preferential tariff for the importation of beer, stout, samsoo and medicated samsoo originating from Japan, traders must obtain a valid Certificate of Origin (CO) issued by the Japanese Chambers of Commerce from Japan. A specimen copy of the CO is attached at Annex A for easy reference. However, the requirement of a CO in respect of a consignment of goods shall be waived if the value of the consignment does not exceed JPY 200,000 (Japanese Yen) in value.

5 If the CO 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.

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

7 After the CO has been verified and accepted by Head Documentation, preferential treatment will be accorded to the goods. Traders will be notified by Head Documentation. For direct imports, the import duty element paid will be refunded to the traders if their CO is accepted. For goods destined for bonding at licensed warehouses, traders whose CO is 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 :-**

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

#### **(B) From Licensed Warehouses :-**

##### ***-- for containerised consignments***

9 For goods that will be bonded at the licensed warehouses, traders claiming preferential tariff must produce the original CO 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. Thereafter, the goods can be removed from the licensed warehouse, upon taking up the requisite customs permits.

##### ***-- for conventional consignments***

10 For goods that will be bonded at the licensed warehouses, traders claiming preferential tariff must produce the original CO at the Customs Checkpoints for verification. Customs will endorse on the CO and retain the CO before releasing the goods.

### ***Records***

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

12 If you need further clarification on Customs requirements for claim on preferential tariff under the JSEPA, please call our Customs Call Centre at telephone number 63552000 followed by (\*) (0) .



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

1. Exporter (Name, address, country)	<p><b>CERTIFICATE OF ORIGIN</b></p> <p>issued by Chamber of Commerce and Industry Japan</p>		
2. Consignee (Name, address, country)	*Print ORIGINAL or COPY		
	3. No. and date of Invoice		
	4. Country of Origin		
5. Transport details	6. Remarks		
<table style="width: 100%; border: none;"> <tr> <td style="width: 70%; border: none;">7. Marks, numbers, number and kind of packages; description of goods</td> <td style="width: 30%; border: none; text-align: right;">8. Quantity</td> </tr> </table>		7. Marks, numbers, number and kind of packages; description of goods	8. Quantity
7. Marks, numbers, number and kind of packages; description of goods	8. Quantity		
<p>9. Declaration by the Exporter</p> <p>The undersigned, as an authorised signatory, hereby declares that the above-mentioned goods were produced or manufactured in the country shown in box 4</p> <p style="text-align: center;">Place and Date:</p> <p>(Signature)</p> <p>(Name)</p>	<p>10. Certification</p> <p>The undersigned hereby certifies, on the basis of relative invoice and other supporting documents, that the above-mentioned goods originate in the country shown in box 4 to the best of its knowledge and belief.</p> <p style="text-align: center;">Chamber of Commerce and Industry</p> <p>(No., Date, Signature and Stamp of Certifying Authority)</p>		
	Certificate No.		