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All Traders and Declaring Agents



## **OPERATIONAL PROCEDURES FOR IMPORTS ATTRACTING PREFERENTIAL TARIFF UNDER THE FREE TRADE AGREEMENT BETWEEN EFTA STATES AND SINGAPORE**



(EFTA is an arrangement consisting of Switzerland, Iceland, Liechtenstein and Norway)

With effect from 1 Jan 2003, the import of beer, stout, samsoo and medicated samsoo (HS Codes: 2203.00.10; 2203.00.90; 2208.90.10; 2208.90.20; 2208.90.30; and 2208.90.40) originating from Switzerland, Iceland, Liechtenstein and Norway [European Free Trade Agreement States (EFTA)] will be eligible for preferential tariff.

2 Under the preferential tariff treatment accorded by the Agreement between EFTA States and Singapore, the customs duty on beer, stout, samsoo and medicated samsoo originating from these countries will be zero-rated. Products originating from Liechtenstein will be considered as originating from Switzerland and will also 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 originating from the EFTA states, traders must obtain a valid "**Origin Declaration**" (OD) from the exporter from the EFTA States. The Origin Declaration shall be completed in English and may be provided on an invoice or any other commercial documents which describes the products concerned in sufficient detail to enable them to be identified. The sample Origin Declaration is attached at Annex A. However, the requirement of an OD in respect of small postal packages not imported for trade shall be waived if the value of the consignment does not exceed S\$1000.00 in value.

4 If the OD 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 If the OD 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 customs 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 invoice with the "Origin Declaration" to Head Documentation within one week of release of the goods from the Customs checkpoint, for verification and acceptance.

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

7 For direct imports between 1 Jan 03 to 10 Jan 03, if a trader had already declared and paid the customs duty at **full rate** for the importation of any beer, stout, samsoo or medicated samsoo originating from the EFTA states *but wish to claim preferential duty payable*, the trader is required to furnish the invoice with the "Origin Declaration" and the Duty Payment permit to Head Documentation within 1 week for verification. The customs duty element paid will be refunded to the trader upon acceptance of the OD.

## 8 **Release of Goods for Local Consumption**

### 8.1 **(A) Direct Import :-**

8.1.1 For direct imports, traders claiming preferential tariff are required to produce the "Origin Declaration" together with the goods, at the Customs Checkpoint for clearance. Customs will endorse on the OD and retain the OD before releasing the goods.

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

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

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

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

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

## **Records**

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

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

  
TAY WEE HUA  
HEAD DOCUMENTATION  
for DIRECTOR-GENERAL OF CUSTOMS AND EXCISE

**SAMPLE OF AN ORIGIN DECLARATION TO BE COMPLETED IN ENGLISH AND PROVIDED ON AN INVOICE OR ANY OTHER COMMERCIAL DOCUMENT WHICH DESCRIBES THE PRODUCTS IN SUFFICIENT DETAILS.**

"The exporter of the products covered by this document (customs authorization No. \_\_\_\_\_ )<sup>1</sup> declares that, except where otherwise clearly indicated, these products are of \_\_\_\_\_<sup>2</sup> preferential origin."

.....  
(Place and Date)<sup>3</sup>

.....  
(Name and Signature of the exporter)

Note:

(a) Customs authorization No: <sup>1</sup> *when the origin declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. If not an approved exporter, the words in brackets shall be omitted or the space left blank*

(b) Preferential origin <sup>2</sup> : *Origin of the product to be indicated [ Icelandic (IS), Norwegian (NO) or Swiss (CH) ]*

(c) Place and Date <sup>3</sup> : *These indications may be omitted if the information is contained in the invoice or on the commercial document itself*