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All Traders and Declaring Agents

## **OPERATIONAL PROCEDURES FOR IMPORTS UNDER THE AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG MEMBER STATES OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS AND JAPAN (AJCEP AGREEMENT)**

The AJCEP Agreement will be implemented on 1 January 2009. This circular outlines the procedures for the claiming of preferential tariff for goods originating from Japan or a Member State of the Association of SouthEast Asian Nations (ASEAN<sup>1</sup>) under the AJCEP Agreement.

### **Preferential Tariff for Imports**

2. With effect from 1 January 2009, preferential tariff will be accorded to goods originating from Japan or a Member State of ASEAN under the AJCEP Agreement.
3. Imports of stout/porter, beer including ale, medicated samsu and other samsu (under HS codes 22030010, 22030090, 22089010, 22089020, 22089030 and 22089040) originating from Japan or a Member State of ASEAN will be zero-rated. However, excise duty on these items will still be applicable at their respective rates.

### Procedures for Claiming Preferential Tariff

4. An importer may claim preferential tariff based on a valid Certificate of Origin (CO) issued by the government authority designated by Japan or a Member State of ASEAN.
  - A specimen copy of the CO (For Japan) is attached at **Annex A** for your reference.
  - A specimen copy of the CO (Member State of ASEAN) is attached at **Annex B** for your reference.
5. If the CO is available at the time of import of the goods, traders can claim for preferential tariff when declaring the customs permits.
  - However, if the value of the consignment from Japan does not exceed 200,000 Yen, the requirement for a CO may be waived.

<sup>1</sup> Association of SouthEast Asian Nations (ASEAN) comprises of Brunei Darussalam, Cambodia, Indonesia, Laos, Malaysia, Myanmar, the Philippines, Thailand, Vietnam and Singapore.

- If the value of the consignment from a Member State of ASEAN does not exceed US\$200.00, the requirement for a CO may be waived.

6. If the CO is not available at the time of import, no preferential treatment will be accorded to the goods. However, if the trader wishes to claim for preferential tariff, he must declare both the customs and excise duty rates under 'Customs Duty Rate' and 'Excise Duty Rate' fields in the TradeNet<sup>®</sup> declaration and also indicate in the 'Remarks' field the intention to claim for preferential tariff. Please submit the CO to Singapore Customs, Procedures and Processing Branch at Level 7, Revenue House, 55 Newton Road Singapore 307987, **within one week** of cargo release for verification.

#### Procedures for Release of Goods for Local Consumption

7. Traders claiming preferential tariff for **conventional** goods are required to produce the CO and the In-Payment Permit showing the 'Customs Duty Rate' field as blank, together with the goods at the checkpoint for clearance. Officers from the Immigration and Checkpoint Authority (ICA) will endorse and retain the CO before releasing the goods at the checkpoints.

8. Traders claiming preferential tariff for **containerized** goods are required to produce the CO and the In-Payment Permit, together with the goods to the Customs Officer at the place of unstuffing for verification. For goods bonded in a Licensed Warehouse (LW), traders can transmit an In-Payment Permit at preferential rate (ie with 'Customs Duty Rate' field blank) for release of the goods. For Direct Duty payment, the goods can be released to the importer immediately after unstuffing.

#### **Rules of Origin for Exports to Japan or to a Member State of ASEAN and other Details**

9. Information on Rules of Origin for exports to Japan under the AJCEP Agreement can be found in circular (No 27/2008) dated 18 Dec 2008. Both circulars can be downloaded at <http://www.customs.gov.sg/>.

10. For other details on the AJCEP Agreement, please refer to the following websites:

- <http://www.asean.org/4973.htm>
- <http://www.mofa.go.jp/policy/economy/fta/asean/agreement.html>

#### **Enquiries**

11. If you need further clarification on the contents of this circular, please send your enquiries to [customs\\_documentation@customs.gov.sg](mailto:customs_documentation@customs.gov.sg).



KAREN LIM  
HEAD  
PROCEDURES AND PROCESSING BRANCH  
For DIRECTOR-GENERAL OF CUSTOMS

**CERTIFICATE OF ORIGIN (FOR JAPAN)**

<p>1. Goods consigned from (Exporter's name, address, country)</p> <hr/> <p>2. Goods consigned to (Importer's/Consignee's name, address, country)</p> <hr/> <p>3. Means of transport and route (as far as known)</p> <p>Shipment date</p>  <p>Vessel's name/Aircraft etc.</p>  <p>Port of discharge</p>	<p>Reference No.                  THE AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG MEMBER STATES OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS AND JAPAN (AJCEP AGREEMENT)                  CERTIFICATE OF ORIGIN</p> <p style="text-align: center;">FORM AJ                  Issued in <u>Japan</u></p> <p>4. For Official Use</p> <p><input type="checkbox"/> Preferential Treatment Given Under AJCEP Agreement</p> <hr/> <p><input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)</p> <hr/> <p style="text-align: center;">.....                  Signature of Authorised Signatory of the Importing Country</p>		
<p>5. Item number (as necessary); Marks and numbers of packages; Number and kind of packages; Description of goods (including quantity where appropriate and HS number of the importing Party at 6-digit level)</p>	<p>6. Preference criteria (see Notes overleaf)</p>	<p>7. Quantity ( gross or net weight or other quantity)</p>	<p>8. Number and date of Invoices</p>
<p>9. Remarks</p> <p style="text-align: center;"><input type="checkbox"/> Third Country Invoicing      <input type="checkbox"/> Issued Retroactively</p>			
<p>10. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in</p> <p style="text-align: center;">.....                  (Country)</p> <p>and that they comply with the requirements specified for these goods in the AJCEP Agreement for the goods exported to</p> <p style="text-align: center;">.....                  (Importing Country)</p> <p style="text-align: center;">.....                  Place and date, printed name, signature and company of authorised signatory</p>	<p>11. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p style="text-align: center;">.....                  Place and date, printed name, signature and stamp of Competent Governmental Authority or Designee</p>		

## OVERLEAF NOTES

1. Japan uses this form for the purpose of preferential tariff treatment under the Agreement on Comprehensive Economic Partnership among Japan and Member States of the Association of Southeast Asian Nations (AJCEP Agreement).

2. CONDITIONS: To enjoy preferential tariff treatment under the AJCEP Agreement, goods exported to any Party of the AJCEP Agreement should:

- (i) fall within a description of goods eligible for concessions in the importing Party;
- (ii) comply with the consignment conditions in accordance with Article 31 of Chapter 3; and
- (iii) comply with the preference criteria provided for in Chapter 3 of the AJCEP Agreement.

3. PREFERENCE CRITERIA: For goods that meet the preference criteria, the exporter or its authorised agent should indicate in box 6 of this form, the preference criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the country named in box 10 of this form	Insert in box 6
(a) Goods satisfying subparagraph (c) of Article 24 of Chapter 3	"PE"
(b) Wholly obtained goods satisfying Article 25 of Chapter 3	"WO"
(c) Goods satisfying paragraph 1 of Article 26 of Chapter 3	"CTH" or "RVC"
(d) Goods satisfying paragraph 2 of Article 26 of Chapter 3 <ul style="list-style-type: none"> <li>- Change in Tariff Classification</li> <li>- Regional Value Content</li> <li>- Specific Processes</li> </ul>	"CTC" "RVC" "SP"
Also, exporters should indicate the following where applicable:	
(e) Should goods comply with Article 28 of Chapter 3	"DMI"
(f) Should goods comply with Article 29 of Chapter 3	"ACU"

4. EACH ITEM SHOULD QUALIFY: All items in a consignment should qualify separately in their own right. This is of particular relevance when similar items of different sizes are exported.

5. DESCRIPTION OF GOODS: For each good, the HS tariff classification number of the importing Party should be indicated at the six-digit level. The description of the good on a certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good. With respect to subheading 2208.90 and 9404.90, in an exceptional case where the good is a specific product requiring a special description (e.g. "sake compound and cooking sake (Mirin) of subheading 2208.90", "beverages with a basis of fruit, of an alcoholic strength by volume of less than 1% of subheading 2208.90" "quilts and eiderdowns of 9404.90"), such description of specific products should be indicated.

6. INVOICES: Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into the importing Party.

7. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, in accordance with Rule 3 (d) of Implementing Regulations, the "Third Country Invoicing" box in box 9 should be ticked (✓) and the number of invoice issued for the importation of goods into the importing Party should be indicated in box 8, identifying in box 9 the full legal name and address of the company or person that issued the invoice.

In an exceptional case where the invoice issued in a third country is not available at the time of issuance of the certificate of origin, the invoice number and the date of the invoice issued by the exporter to whom the certificate of origin is issued should be indicated in box 8. The "Third Country Invoicing" box in box 9 should be ticked (✓), and it should be indicated in box 9 that the goods will be subject to another invoice to be issued in a third country for the importation into the importing Party, identifying in box 9 the full legal name and address of the company or person that will issue another invoice in the third country. In such case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction from the exporting Party to the importing Party, with regard to the goods declared for import.

8. ISSUED RETROACTIVELY: In cases of COs issued retroactively in accordance with Rule 7 of the Implementing Regulations, the "Issued Retroactively" box in box 9 should be ticked (✓).

**CERTIFICATE OF ORIGIN (Member State of ASEAN)**  
**Original (Duplicate/Triplicate)**

1. Goods consigned from (Exporter's name, address, country)		Reference No. THE AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG MEMBER STATES OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS AND JAPAN (AJCEP AGREEMENT)  CERTIFICATE OF ORIGIN  FORM AJ Issued in _____ (Country) See Notes Overleaf			
2. Goods consigned to (Importer's/Consignee's name, address, country)		4. For Official Use  <input type="checkbox"/> Preferential Treatment Given Under AJCEP Agreement  <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)  ..... Signature of Authorised Signatory of the Importing Country			
3. Means of transport and route (as far as known)  Shipment date  Vessel's name/Aircraft etc.  Port of discharge					
5. Item number	6. Marks and numbers of packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing Party)	8. Origin criteria (see Notes overleaf)	9. Quantity (gross or net weight or other quantity) and value, e.g. FOB if required by exporting Party	10. Number and date of Invoices
11. Declaration by the exporter  The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in  ..... (Country)  and that they comply with the requirements specified for these goods in the AJCEP Agreement for the goods exported to  ..... (Importing Country)  Place and date, name, signature and company of authorised signatory			12. Certification  It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.  ..... Place and date, signature and stamp of certifying authority		
13. <input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> Back-to-Back CO <input type="checkbox"/> Issued Retroactively					

**NOTES:**

1. The following countries shall use this form for the purpose of preferential tariff treatment under the Agreement on Comprehensive Economic Partnership among Member States of the Association of Southeast Asian Nations and Japan (AJCEP Agreement) :

BRUNEI DARUSSALAM	CAMBODIA	INDONESIA	LAOS	MALAYSIA
MYANMAR	PHILIPPINES	SINGAPORE	THAILAND	VIETNAM

2. CONDITIONS: To enjoy preferential tariff treatment under the AJCEP Agreement, goods exported to any of the Parties to the AJCEP Agreement should:

- (i) fall within a description of goods eligible for concessions in the importing Party;
- (ii) comply with the consignment conditions in accordance with Article 31 of the AJCEP Agreement; and
- (iii) comply with the origin criteria in Chapter 3 of the AJCEP Agreement.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter should indicate in box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the country named in box 11 of this form:	Insert in box 8
(a) Goods satisfying subparagraph (c) of Article 24 of the AJCEP Agreement	"PE"
(b) Wholly obtained goods satisfying Article 25 of the AJCEP Agreement	"WO"
(c) Goods satisfying paragraph 1 of Article 26 of the AJCEP Agreement	"CTH" or "RVC"
(d) Goods satisfying paragraph 2 of Article 26 of the AJCEP Agreement - Change in Tariff Classification - Regional Value Content - Specific Processes	"CTC"  "RVC"  "SP"
Also, exporters should indicate the following where applicable:	
(e) Goods which comply with Article 28 of the AJCEP Agreement	"DMI"
(f) Goods which comply with Article 29 of the AJCEP Agreement	"ACU"

4. EACH ITEM SHOULD QUALIFY: All items in a consignment should qualify separately in their own right. This is of particular relevance when similar items of different sizes are exported.

5. DESCRIPTION OF GOODS: For each good, the HS tariff classification number of the importing Party should be indicated at the six-digit level. The description of the good on a certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good. With respect to subheading 2208.90 and 9404.90, in an exceptional case where the good is a specific product requiring a special description (e.g. "sake compound and cooking sake (Mirin) of subheading 2208.90", "beverages with a basis of fruit, of an alcoholic strength by volume of less than 1% of subheading 2208.90" "quilts and eiderdowns of 9404.90"), such description of specific products should be indicated.

6. INVOICES: Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into the importing Party.

7. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, in accordance with Rule 3 (d) of Implementing Regulations, the "Third Country Invoicing" box in box 13 should be ticked (√). The number of invoices issued for the importation of goods into the importing Party should be indicated in box 10, and the full legal name and address of the company or person that issued the invoices shall be indicated in box 7.

In an exceptional case where the invoice issued in a third country is not available at the time of issuance of the certificate of origin, the invoice number and the date of the invoice issued by the exporter to whom the certificate of origin is issued should be indicated in box 10. The "Third Country Invoicing" in box 13 should be ticked, and it should be indicated in box 7 that the goods will be subject to another invoice to be issued in a third country for the importation into the importing Party, identifying in box 7 the full legal name and address of the company or person that will issue another invoice in the third country. In such a case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction from the exporting Party to the importing Party, with regard to the goods declared for import.

8. BACK-TO-BACK CERTIFICATE OF ORIGIN: In the case of a back-to-back CO issued in accordance with paragraph 4 of Rule 3 of the Operational Certification Procedures, the "Back-to-Back CO" box in box 13 should be ticked (√).
9. ISSUED RETROACTIVELY: In cases of a CO issued retroactively in accordance with Rule 7 of the Implementing Regulations, the "Issued Retroactively" box in box 13 should be ticked (√).
10. CERTIFIED TRUE COPY: In cases of certified true copies, the words "CERTIFIED TRUE COPY" should be indicated in box 12 in accordance with Rule 5 of the Implementing Regulations.