



SINGAPORE CUSTOMS
55 Newton Road #07-01 Revenue House Singapore 307987
Call Centre : 6355 2000 Fax: 6337 6361
Email: customs_roo@customs.gov.sg
http://www.customs.gov.sg

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To: All Traders and Declaring Agents

OPERATIONAL PROCEDURES FOR IMPORTS UNDER THE ASEAN-INDIA FREE TRADE AREA (AIFTA) TRADE IN GOODS (TIG) AGREEMENT

The AIFTA Trade in Goods Agreement will be implemented on 1 January 2010. This circular outlines the procedures for the claiming of preferential tariff for goods originating from India or a Member State of the Association of Southeast Asian Nations (ASEAN¹) which have ratified the AIFTA Agreement.

Preferential Tariff for Imports

2. With effect from 1 January 2010, preferential tariff will be accorded to goods originating from India or a Member State of ASEAN under the AIFTA 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 India 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), as shown in attached **Annex A**, issued by the issuing authority designated by India or a Member State of ASEAN.
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.
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[®] declaration and also indicate in the 'Remarks' field the intention

¹ Please note that only Malaysia and Singapore are Parties to the AIFTA as at the date of this Circular..

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 subsequent release of the goods.

Rules of Origin for Exports to India or to a Member State of ASEAN and Other Details

9. Information on Rules of Origin for exports to India or a Member state of ASEAN under the AIFTA Trade in Goods Agreement can be found in circular (No. 23/2009) dated 30 Dec 2009. Both circulars can be downloaded at <http://www.customs.gov.sg>.

10. For other details on the AIFTA Agreement, please refer to the following websites:
- <http://www.aseansec.org/22563.htm>

Enquiries

11. If you need further clarification on the contents of this circular, please send your enquiries to customs_roo@customs.gov.sg.



DAVID FOO
HEAD
TARIFFS AND TRADE SERVICES BRANCH
for DIRECTOR-GENERAL OF CUSTOMS

Original (Duplicate/Triplicate/Quadruplicate)

1. Goods consigned from (Exporter's business name, address, country)		Reference No. ASEAN-INDIA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM AI Issued in _____ (Country) See Notes Overleaf			
2. Goods consigned to (Consignee's name, address, country)		4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under ASEAN-India Free Trade Area Preferential Tariff <hr/> <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) <hr/> Signature of Authorised Signatory of the Importing Country			
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge					
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
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the ASEAN-INDIA Free Trade Area Preferential Tariff for the goods exported to (Importing Country) Place and date, signature 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. Where appropriate please tick: <input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> Exhibition <input type="checkbox"/> Back-to-Back CO <input type="checkbox"/> Cumulation					

OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential tariff under the ASEAN-INDIA Free Trade Agreement (AIFTA):

BRUNEI DARUSSALAM	CAMBODIA	INDONESIA
INDIA	LAOS	MALAYSIA
MYANMAR	PHILIPPINES	SINGAPORE
THAILAND	VIETNAM	

2. CONDITIONS: To enjoy preferential tariff under the AIFTA, goods sent to any Parties listed above:

- (i) must fall within a description of goods eligible for concessions in the Party of destination;
- (ii) must comply with the consignment conditions in accordance with Rule 8 of the AIFTA Rules of Origin; and
- (iii) must comply with the origin criteria in AIFTA Rules of Origin.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter and/or producer must 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 first country named in Box 11 of this form	Insert in box 8
(a) Goods wholly obtained or produced in the territory of the exporting Party	”WO”
(b) Goods satisfying Rule 4 (Not Wholly Produced or Obtained Products) of the AIFTA Rules of Origin	“RVC []% + CTSH”
(c) Goods satisfying Rule 6 (Product Specific Rules) of the AIFTA Rules of Origin	Appropriate qualifying criteria

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the goods 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 GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.

6. HARMONIZED SYSTEM NUMBER: The Harmonized System number shall be that of the importing Party.

7. EXPORTER: The term “Exporter” in Box 11 may include the manufacturer or the producer.

8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (√) in the relevant boxes in column 4 whether or not preferential tariff is accorded.

9. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, “Third Country Invoicing” in Box 13 should be ticked (√) and such information as name and country of the company issuing the invoice shall be indicated in Box 7.

10. EXHIBITIONS: In cases where goods are sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party, in accordance with Article 21 of the Operational Certification Procedures, “Exhibitions” in Box 13 should be ticked (√) and the name and address of the exhibition indicated in Box 2.

11. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Article 11 of the Operational Certification Procedures, “Back-to-Back CO” in Box 13 should be ticked (√). The name of original exporting Party to be indicated in Box 11 and the date of the issuance of CO and the reference number will be indicated in Box 7.