



Circular No: 05/2016
21 Mar 2016

To All Manufacturers and Traders Registered with Singapore Customs

Dear Sir/Madam

IMPLEMENTATION OF THE REVISED RULES OF ORIGIN (ROO) AND OPERATIONAL CERTIFICATION PROCEDURES (OCP) UNDER THE AGREEMENT ESTABLISHING THE ASEAN-AUSTRALIA-NEW ZEALAND FREE TRADE AREA (AANZFTA)

This circular outlines the changes under the new requirements of the revised AANZFTA ROO and OCP for exports to Australia, New Zealand, Brunei Darussalam, Lao PDR, Malaysia, Myanmar, Philippines, Thailand and Vietnam, which take effect from 1 Apr 2016.

2 The full text of the revised and current AANZFTA ROO and OCP may be downloaded at IE Singapore's FTA website [here](http://www.iesingapore.gov.sg/Trade-From-Singapore/International-Agreements/free-trade-agreements/AANZFTA) (<http://www.iesingapore.gov.sg/Trade-From-Singapore/International-Agreements/free-trade-agreements/AANZFTA>).

3 The new requirements do not apply to exports to Indonesia and Cambodia as they will implement the revisions at a later date. In the meantime, the current AANZFTA ROO and OCP shall continue to apply for exports to Indonesia and Cambodia. The new requirements are summarised in the following paragraphs.

Removal of General Rule and Consolidation of all HS Line Items into the Product Specific Rule (PSR)

4 Under the revised AANZFTA ROO, a locally-manufactured good must satisfy the PSR specified in updated Annex 2 to the ROO Chapter to be considered as an originating good, such that it may be eligible for preferential tariff treatment when imported into Australia, New Zealand, Brunei Darussalam, Lao PDR, Malaysia, Myanmar, Philippines, Thailand or Vietnam.

5 Please refer to **Annex A** for Form AANZ for goods imported into Australia, New Zealand, Brunei Darussalam, Lao PDR, Malaysia, Myanmar, Philippines, Thailand or Vietnam.

Abolishment of FOB Value Requirement in the Revised OCP

6 Under the revised AANZFTA OCP, it is no longer a requirement to specify the FOB value in Box 9 of the Form AANZ for exports to Australia, New Zealand, Brunei Darussalam, Lao PDR, Malaysia, Philippines, Thailand or Vietnam, if the applied origin criterion(a) for the good do not include a Regional Value Content (RVC) criterion.

7 For exports to Myanmar, the FOB value shall continue to be specified on the Form AANZ until 30 Sep 2017, regardless of the origin criteria applied.

8 Please note that the FOB value of the good shall still be specified in the Cargo Clearance Permit for the export, regardless of the origin criteria applied.

Change to Origin Criteria Declaration in Form AANZ

9 A new set of origin criteria will be adopted for Box 8 of Form AANZ. The following table shows the correlation between the declarable origin criteria in the new and old requirements.

Origin Criterion in Old Requirements	Origin Criterion in New Requirements	Remarks
CTH	CTC	Under the new requirements, "CTC" shall be indicated for all goods meeting the Change in Tariff Classification (CTC) requirement.
PSR(CTC)		
PSR(RVC)	RVC	
PSR(Other)	<ul style="list-style-type: none"> • RVC XXX% + CC • RVC XXX% + CTH • RVC XXX% + CTSH 	Under the new requirements, if the PSR for the good is a "CTC + RVC" <u>combination criteria</u> , the <u>exact change</u> in tariff classification and RVC percentage must be specified. E.g. Change in HS code is in the sub-header (6 digits) level and RVC is 68%, so declaration should be "RVC 68% + CTSH". ¹
PSR(Other)	Other	Under the new requirements, "Other" shall be indicated if the PSR for the good is a specific process rule e.g. chemical reaction rule.

Summary of Changes

10 The following table summarises the changes brought about by the revised AANZFTA ROO and OCP. Do note that these new requirements do not apply to Indonesia and Cambodia until further notice.

¹ Refer to FAQ in Annex B No. 2 for more information.

	Change	Affected Parties	Remarks
a	Removal of general rule	Manufacturers	Please refer to the PSR and confirm that the same origin criterion applied to the good previously still applies.
b	Implementation of HS 2012 ²		If there are changes to the applicable origin criterion for the good, please submit a new manufacturing cost statement (MCS) to Singapore Customs for verification before proceeding with your Form AANZ application.
c	Abolishment of FOB Value Requirement in the Form AANZ	Traders	You are only required to specify the FOB value in Box 9 of the Form AANZ if the origin criterion applied includes a RVC criterion. However for exports to Myanmar, the FOB value must be specified on the Form AANZ until 30 Sep 2017, regardless of the origin criterion applied.
d	Change to origin criteria declaration	Manufacturers and Traders	Please ensure that the origin criterion declared in your Form AANZ application is based on that specified in the overleaf notes of the new requirements. Please refer to the correlation table in paragraph 9 above for the appropriate origin criterion to declare.

Enquiries

11 A list of frequently asked questions (FAQ) is attached in **Annex B**. For further clarifications, you may write to customs_roo@customs.gov.sg.

Yours faithfully

Goh Yeow Meng
Head Tariffs & Trade Services
for Director-General of Customs
Singapore Customs

(This is a computer-generated circular. No signature is required.)

We hope that this circular has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this circular at customs_roo@customs.gov.sg.

² Note that under the new requirements, the HS codes have been transposed from HS 2007 to HS 2012.

Annex A

Form AANZ to Australia, New Zealand, Brunei Darussalam, Lao PDR, Malaysia, Myanmar, Philippines, Thailand and Vietnam

ORIGINAL					
1. Goods Consigned from (Exporter's name, address and country)		Certificate No. Form AANZ AGREEMENT ESTABLISHING THE ASEAN - AUSTRALIA-NEW ZEALAND FREE TRADE AREA (AANZFTA) CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) Issued in Singapore (See Overleaf Notes)			
2. Goods Consigned to (Importer's/ Consignee's name, address, country)		3. Means of transport and route (if known) Shipment Date: Vessel's name/Aircraft etc.: Port of Discharge:			
4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under AANZFTA <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)					
..... Signature of Authorised Signatory of the Importing Country					
5. Item number	6. Marks and numbers on packages	7. Number and kind of packages; description of goods including HS Code (6 digits) and brand name (if applicable). Name of company issuing third party invoice (if applicable)	8. Origin Conferring Criterion (see Overleaf Notes)	9. Quantity (Gross weight or other measurement), and value (FOB) where RVC is applied (see Overleaf Notes)	10. Invoice number(s) and date of invoice(s)
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 rules of origin, as provided in Chapter 3 of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area for the goods exported to _____ (importing country)			12. Certification On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area.		
Place and date, name, signature and company of authorised signatory			Place and date, signature and stamp of Authorised Issuing Authority/ Body		
13. <input type="checkbox"/> Back-to-back Certificate of Origin <input type="checkbox"/> Subject of third-party invoice <input type="checkbox"/> Issued retroactively <input type="checkbox"/> <i>De Minimis</i> <input type="checkbox"/> Accumulation					



OVERLEAF NOTES

1. Countries which accept this form for the purpose of preferential treatment under the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (the Agreement):

Australia	Brunei Darussalam	Cambodia	Indonesia	Lao PDR	Malaysia
Myanmar	New Zealand	Philippines	Singapore	Thailand	Viet Nam

 (herein after individually referred to as a Party)
2. **CONDITIONS:** To be eligible for the preferential treatment under the AANZFTA, goods must:
 - a. Fall within a description of products eligible for concessions in the importing Party;
 - b. Comply with all relevant provisions of Chapter 3 (Rules of Origin) of the Agreement.
3. **EXPORTER AND CONSIGNEE:** Details of the exporter of the goods (including name, address and country) and consignee (name and address) must be provided in Box 1 and Box 2, respectively.
4. **DESCRIPTION OF GOODS:** The description of each good in Box 7 must include the Harmonized Commodity Description and Coding System (HS) subheading at the 6-digit level of the exported product, and if applicable, product name and brand name. This information should be sufficiently detailed to enable the products to be identified by the customs officer examining them.
5. **ORIGIN CRITERIA:** For the 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 wholly produced or obtained satisfying Article 2.1(a) of Chapter 3 of the Agreement	WO
(b) Goods produced entirely satisfying Article 2.1(c) of Chapter 3 of the Agreement	PE
(c) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4 of Chapter 3 of the Agreement as amended by the First Protocol i.e., if the good is specified in Annex 2, all the product specific requirements listed have been met:	
- Change in Tariff Classification	CTC
- Regional Value Content	RVC
- Regional Value Content + Change in Tariff Classification	"e.g. CTSH + RVC 35%"
- Other, including a Specific Manufacturing or Processing Operation	Other

6. **EACH GOOD CLAIMING PREFERENTIAL TARIFF TREATMENT MUST QUALIFY IN ITS OWN RIGHT:** 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 exported.
7. **FOB VALUE:** For Consignments to all Parties where the origin criteria includes a Regional Value Content requirement:
 - An exporter from an ASEAN Member State must provide in Box 9 the FOB value of the goods
 - An exporter from Australia or New Zealand can complete either Box 9 or provide a separate "Exporter Declaration" stating the FOB value of the goods.

The FOB value is not required for consignments where the origin criteria does not include a Regional Value Content requirement. In the case of goods exported from and imported by Cambodia and Myanmar, the FOB value shall be included in the Certificate of Origin or the back-to-back Certificate of Origin for all goods, irrespective of the origin criteria used, for two (2) years from the date of entry into force of the First Protocol or an earlier date as endorsed by the Committee on Trade in Goods.
8. **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.
9. **SUBJECT OF THIRD PARTY INVOICE:** In cases where invoices used for the importation are issued in a third country, in accordance with Rule 22 of the Operational Certification Procedures, the "SUBJECT OF THIRD-PARTY INVOICE" box in Box 13 should be ticked (✓) and the name of the company issuing the invoice should be provided in Box 7 or, if there is insufficient space, on a continuation sheet. The number of the invoices issued by the manufacturers or the exporters and the number of the invoices issued by the trader (if known) for the importation of goods into the importing Party should be indicated in Box 10.
10. **BACK-TO-BACK CERTIFICATE OF ORIGIN:** In the case of a back-to-back certificate of origin issued in accordance with paragraph 3 of Rule 10 of the Operational Certification Procedures, the back-to-back certificate of origin in Box 13 should be ticked (✓).
11. **CERTIFIED TRUE COPY:** In case of a certified true copy, the words "CERTIFIED TRUE COPY" should be written or stamped on Box 12 of the Certificate with the date of issuance of the copy in accordance with Rule 11 of the Operational Certification Procedures.
12. **FOR OFFICIAL USE:** The Customs Authority of the Importing Party must indicate (✓) in the relevant boxes in Box 4 whether or not preferential tariff treatment is accorded.
13. **BOX 13:** The items in Box 13 should be ticked (✓), as appropriate, in those cases where such items are relevant to the goods covered by the Certificate.

FAQ

1. The MCS for the export of my product under the AANZFTA is still valid. With the new requirements under the revised ROO, am I required to submit a fresh MCS for Singapore Customs' verification before I can proceed with the Form AANZ application for my export to Australia?

You are not required to do so if the origin criterion specified in the "Verification of Cost Statement" issued by Singapore Customs still applies for your product under the new requirements of the revised ROO. However, please note that the applicable origin criterion in your application might differ from that stated in the letter. Please ensure that the declarant specifies the correct origin criterion as stated in the overleaf notes in the corresponding TradeNet[®] application.

Please submit a fresh MCS for our re-verification if there are changes to the applicable origin criterion for the good under the new requirements of the ROO.

2. The PSR for my product is "RVC (35) + CTSH". How should I declare the origin criteria in the TradeNet[®] application for the Form AANZ for my export to New Zealand?

Please declare "RVC" under the first line of the "Origin Criterion" field, "CTSH" under the second line, and the actual RVC percentage (rounded down to the nearest whole number) under the "Origin Criterion Percentage" field.

3. I do not wish to indicate the FOB value of my product in the Form AANZ. I confirm that the applied origin criteria for the product do not include a RVC criterion and that I am not exporting to Cambodia, Indonesia or Myanmar. How should I declare the TradeNet[®] application for the Form AANZ to ensure that it is not printed on the Certificate?

Please leave the "Certificate Item FOB" field in the TradeNet[®] application blank.

Please note that, if the origin criteria include a RVC criterion or if the product is destined for Cambodia, Indonesia or Myanmar, the FOB value declared under the "Item FOB Value" field in the permit will be drawn for printing on the Form AANZ even if the "Certificate Item FOB" field is left blank.