



Circular No: 06/2020
1 Sep 2020

All Manufacturers, Traders and Declaring Agents

Dear Sir/Madam

ENTRY INTO FORCE OF THE FIRST PROTOCOL TO AMEND THE ASEAN TRADE IN GOODS AGREEMENT (ATIGA) AND IMPLEMENTATION OF THE ASEAN-WIDE SELF CERTIFICATION (AWSC) SCHEME

The First Protocol to amend the ASEAN Trade in Goods Agreement (ATIGA) to allow ASEAN-wide Self-Certification (AWSC) will enter into force on **20 Sep 2020**. Along with this, the AWSC scheme will also be implemented on the same day. AWSC is a unified self-certification scheme under the ATIGA. It allows companies in Singapore who are certified exporters to self-certify and make out origin declaration for their exports under ATIGA in lieu of obtaining a Certificate of Origin from Customs.

2 This circular outlines the method in which companies in Singapore can participate in the AWSC scheme and benefit from the preferential tariff. The key to this is having an understanding of the requirements and operational procedures of the AWSC scheme which will simplify export formalities and brings about greater conveniences to businesses. The full text of the amended ATIGA Operational Certification Procedures (OCP) to allow implementation of AWSC can be downloaded at Enterprise Singapore's website at www.fta.gov.sg.

Cessation of Self-Certification Pilot Project 1

3 Upon the implementation of AWSC on 20 Sep 2020, the ongoing current Self-Certification Pilot Project 1 (SCPP1) will cease. Companies currently registered under SCPP1 shall not make out Origin Declarations on/after 20 Sep 2020. If you wish to continue to self-certify your goods, you are required to submit the application to be a CE under the AWSC scheme as the criteria under SCPP1 and the AWSC scheme differ.

Documentation Procedures under AWSC

4 For exporters/manufacturers interested in utilising AWSC scheme, you must meet the criteria to become a CE as prescribed in Rule 12A of the ATIGA Operational Certification Procedures (OCP) (refer to Annex A). Thereafter, you can submit the "Application Form to be Certified Exporter under AWSC" that will be made available via the Customs website (<https://go.gov.sg/formsandservices>) on **7 Sep 2020**. Back-to-back exporters under ATIGA may also apply to be CE under the AWSC scheme

subject to the criteria being met. Customs will assess each application and inform the companies of the outcome within 7 working days from the application date.

5 Upon successful authorisation to be a CE, the CE may proceed to self-certify and make out Origin Declaration **only** for the goods that the CE has been authorised to make out an Origin Declaration. Each Origin Declaration shall contain a set of minimum data requirements as set out in Rule 12B Attachment 1 of the ATIGA OCP (refer to **Annex B**).

6 In the corresponding TradeNet declaration for your export permit, you must continue to ensure that “PRI” is selected under the “Preferential Indicator” field. It is mandatory to select “PRI” if the importer intends to claim preferential tariff treatment under FTAs with self-certification regimes. This is an indication that the importer intends to claim preferential tariff treatment when the goods are imported into any of the AMS. With this, Singapore Customs can better assist companies if they face any denial of claims or request for verification of claims by the Importing Authorities. Please check with your TradeNet software vendor if you are unable to locate the “Preferential Indicator” field.

7 CEs will be required to comply with the Rules of Origin of the ATIGA and the OCP. These includes, but not limited to, ensuring that the Rules of Origin had been met prior to making out the Origin Declaration, ensuring proper record keeping of all documents relating to the Origin Declaration made out, and readiness to cooperate with checks and verification requests by Importing Authorities of the AMS. Please share the contents of this circular with other colleagues in your organisation (especially the trade compliance team within your organisation) and business partners if relevant.

Procedures for Singapore Importers Claiming Preferential Tariff Treatment for Imports under AWSC scheme

8 An importer in Singapore who wishes to claim preferential tariff treatment for their imports originating under ATIGA may do so with the presentation of an Origin Declaration made out under the AWSC scheme. The Origin Declaration shall contain the minimum data requirements as set out in Rule 12B Attachment 1 of the ATIGA OCP, also shown in **Annex B**. There is no change to the import procedures for goods claiming preferential tariff treatment. For all relevant information pertaining to claiming of preferential tariff treatment on originating goods, you may refer to <https://go.gov.sg/certorigin>.

Other changes to the ATIGA OCP following the entry into force of the First Protocol to amend ATIGA

9 Please note amendments are made to Rule 25 FOB Price of the ATIGA OCP. With effect from 20 Sep 2020, FOB value of good shall only be reflected on the Certificate of Origin (Form D) for goods exported from and imported by Kingdom of Cambodia, Republic of Indonesia and Lao People’s Democratic Republic, when the Regional Value Content (RVC) criteria is applied. For goods exported from and

imported by the other AMS, the FOB value will not be required to be reflected, even if the RVC criteria is applied.

10 For back-to-back Certificate of Origin applications under ATIGA, in accordance to the amended Rule 11 of the ATIGA OCP, you will be required to indicate the date of issuance and reference number of the original Proof of Origin in Box 7 of the back-to-back Certificate of Origin (Form D).

11 The Overleaf Notes of the Certificate of Origin have been amended to incorporate the above amendments. All hardcopy Form Ds issued by Customs from 20 Sep 2020 onwards will bear the amended Overleaf Notes of the Certificate of Origin. Those Certificate of Origin issued with the current Overleaf Notes before 20 Sep 2020 continue to be valid for a period of twelve months for origin certification purposes from the date of issuance.

Summary of Changes

12 The following table summarises the changes brought about by the implementation of the First Protocol to amend ATIGA.

	Changes	Affected Parties	Remarks
a.	Implementation of AWSC scheme	Manufacturers/ Traders	For more information please refer to https://go.gov.sg/certorigin .
b.	Procedures for Singapore Importers Claiming Preferential Tariff Treatment for Imports under AWSC scheme	Importers	The Origin Declaration shall contain the minimum data requirement as set out in Annex B of this circular.
c.	Other changes to the ATIGA OCP following the entry into force of the First Protocol to amend ATIGA	Manufacturers/ Traders/ Declaring Agents	<p>FOB value will only be required to be reflected on the Certificate of Origin if it satisfies the following conditions:</p> <ul style="list-style-type: none"> i) Goods exported from and imported by Kingdom of Cambodia, Republic of Indonesia and Lao People's Democratic Republic; <u>and</u> ii) RVC Criterion is applied <p>For all back-to-back applications under ATIGA, the date of issuance and reference number of the original Proof of Origin shall be indicated in Box 7 of the back-to-back Certificate of Origin (Form D).</p>

Enquiries

13 Please refer to the Frequently Asked Questions (FAQ) in **Annex C** for more details. For further clarifications on the contents of this circular, you may write to customs_roo@customs.gov.sg.

Yours faithfully

Chua Yock Chin
Head Tariffs and 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.

Rule 12A of the ATIGA OCP

1. The Competent Authority of the exporting Member State may authorise an exporter who makes shipments of products under the Agreement, hereinafter referred to as 'Certified Exporter', to make Origin Declarations with regard to the originating status of the goods concerned. An exporter seeking such authorisation must apply in writing or electronically and must offer to the satisfaction of the Competent Authority all guarantees necessary to verify the originating status of the goods for which an Origin Declaration was made out.
2. The Competent Authority may grant the status of CE subject to any conditions which they consider appropriate, including in any case the following:
 - (a) The exporter is duly registered in accordance with the laws and regulations of the exporting Member State;
 - (b) The exporter must undertake to ensure that the authorised signatories responsible for making out the Origin Declarations, in the undertaking, know and understand the Rules of Origin as laid down in the Agreement;
 - (c) The exporter should have a satisfactory level of experience in export in accordance with the laws and regulations of the exporting Member State;
 - (d) The exporter has no record of any Rules of Origin fraud, in accordance with the laws and regulations of the exporting Member State;
 - (e) The exporter must have a good compliance measured by risk management of the Competent Authority of the exporting Member State;
 - (f) The exporter, in the case of a trader, must have a "manufacturer's declaration" indicating the origin of the product to be subject to self-certification and readiness of the manufacturer to cooperate in retroactive check and verification visit should the need arise; and
 - (g) The exporter must have a sound bookkeeping and record-keeping system, in accordance with the laws and regulations of the exporting Member State.

Origin Declaration Documents and Minimum Data Requirements

The Origin Declaration can be made out on either of the following commercial documents.

- a) Commercial invoice;
- b) Billing statement;
- c) Delivery order;
- d) Packing list.

Minimum Data Requirements

(As shown in Rule 12B Attachment 1 of the ATIGA OCP)

1. CE Details	The CE Authorisation Code.
2. Description of the Goods	<ol style="list-style-type: none"> (i) Name of the Product; (ii) HS in six digit or AHTN Code; (iii) Origin conferring criterion; (iv) Country of Origin; (v) FOB price when the regional value content origin criterion is used; (vi) Quantity of goods; (vii) Trademark, if applicable; and (viii) For the case of Back-to-back Origin Declaration, original Proof of Origin reference number, date of issuance, Country of Origin of the first exporting country, and, if applicable, CE Authorisation Code of the first exporting country.
3. Certification by an authorised signatory ¹	<ol style="list-style-type: none"> (i) Certification by an authorised signatory of the CE that the goods specified in the Origin Declaration meet all the relevant requirements of Chapter 3 of this Agreement based on the evidence provided. (ii) Authorised signature over printed/stamped name of the signatory.

FREQUENTLY ASKED QUESTIONS

Q1: With the implementation of AWSC scheme under ATIGA, will issuance of hardcopy Form D or e-Form D via the ASEAN Single Window (ASW) continue?

A1: From 20 Sep 2020 onwards, there would **3** types of Proof of Origin – Origin Declaration, e-Form D and hardcopy Form D. The exporter can utilise any of these 3 Proof of Origin for claim of preferential tariff treatment under ATIGA. In view of all ASEAN Member States implementation of measures to minimise the spread of COVID-19 and the limitation of physical interaction, you are encouraged to adopt electronic transmission of Form D via the ASW.

Q2: If my company is authorised as a CE under AWSC, can I also apply for a Form D or e-Form D with Customs?

A2: The CE can choose to utilise AWSC scheme, apply for a Form D or e-Form D with Singapore Customs. However, since the CE have been authorised as a CE under AWSC, you are encouraged to utilise AWSC scheme to enjoy greater conveniences and reduction in business costs by eliminating the need to obtain a Certificate of Origin.

Q3: If my company is an authorised CE and I have made out an Origin Declaration for an export shipment, do I need to apply for a Certificate of Origin (hardcopy Form D or e-Form D) with Customs for this same export shipment?

A3: As the types of Proof of Origin are treated in equivalence, if the CE have made out Origin Declarations for the export shipment, the CE should not apply for a Preferential Certificate of Origin with Customs for the same shipment.

Q4: Will I be required to submit a Manufacturing Cost Statement (MCS) before making out an Origin Declaration for every export shipment under AWSC scheme?

A4: You will only be required to submit MCS if you are exporting locally manufactured goods under Free Trade Agreements which Customs issues Preferential Certificate of Origin. Since the AWSC is a self-certification scheme, you need not submit MCS to Customs. Notwithstanding, you can utilise the MCS to ensure the qualification of Rules of Origin prior to making out the Origin Declaration.

Q5: Can back-to-back exporters be registered as a CE under AWSC scheme and utilise the AWSC scheme for the back-to-back export shipments?

A5: Back-to-back exporters can be registered as a CE subject to meeting the criteria of a CE as stipulated in **Annex A**. Upon authorisation as a CE, the CE will be required to ensure that Para 2 of the Rule 11 Back-to-Back Proof of Origin of the ATIGA OCP is met prior to making out an Origin Declaration. Please refer to the ATIGA OCP for more information.