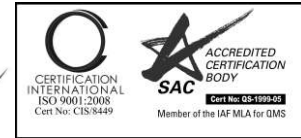




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Circular No: 08/2013
Date: 14 June 2013



All Traders and Declaring Agents

OPERATIONAL PROCEDURES FOR IMPORTS FROM COSTA RICA UNDER THE SINGAPORE-COSTA RICA FREE TRADE AGREEMENT (SCRFTA)

The SCRFTA will be implemented on 1 July 2013. This circular outlines the procedures for claiming of preferential tariff for originating goods from Costa Rica under SCRFTA.

Preferential Tariff for Imports

2. With effect from 1 July 2013, the customs duty for imports of stout/porter, beer including ale, medicated samsu and other samsu (under HS codes 22030010, 22030090, 22089010, 22089020, 22089030 and 22089040) originating from Costa Rica will be zero-rated. However, excise duty on these items will still be applicable at their respective rates.

Procedures for Claiming Preferential Tariff

3. An importer may claim preferential tariff using a certification of origin completed and signed by the exporter or producer, as the case may be. The minimum data elements to be included in the certification of origin are attached at **Annex A** for your reference. If the certification of origin is available at the time of import of the goods, importer can claim for preferential tariff when declaring the customs permits. However, if the value of the consignment does not exceed US\$1500.00, the requirement for a certification of origin will be waived.

Where Certification of Origin is available at time of Importation

4. An importer claiming preferential tariff for goods is required to produce the certification of origin, In-payment Permit showing 'Customs Duty Rate' field as blank, commercial invoice and Bill of Lading (BL) together with the goods to the ICA officers at the checkpoint for clearance. The importer is required to submit these documents to Singapore Customs within one week after clearance of goods.

Where Certification of Origin is not available at time of Importation

5. If the certification of origin is not available at the time of import and an importer wishes to claim for preferential tariff, he must declare the excise duty rate in the TradeNet® declaration and also indicate "PRF" in the 'Preferential Indicator' field the intention to claim for preferential tariff. In this instance, the importer is required to furnish the certification of origin to Singapore Customs, Tariffs and Trade Services Branch at Level 7, Revenue House, 55 Newton Road Singapore 307987, within one week of release of the goods from the

Customs Checkpoint for verification. If the certification of origin is not submitted to us within the stipulated period, we will proceed with duty recovery.

Goods bonded in Licensed Warehouse

6. For goods bonded in a Licensed Warehouse, an importer is then required to furnish the certification of origin, to Singapore Customs, Tariffs and Trade Services Branch at Level 7, Revenue House, 55 Newton Road Singapore 307987, within validity (1 year) of the certification of origin for verification. Only when the preferential tariff is granted by us, the importer can then declare 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 Costa Rica and other Details

7. Information on Rules of Origin for exports to Costa Rica under SCRFTA can be found in circular (No 09/2013) dated 14 June 2013. Both circulars can be downloaded at <http://www.customs.gov.sg/>.

8. For other details on the SCRFTA, please refer to IE Singapore's FTA website at <http://www.fta.gov.sg>

Enquiries

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



MR GOH YEOW MENG
HEAD
TARIFFS AND TRADE SERVICES BRANCH
for DIRECTOR-GENERAL OF CUSTOMS
SINGAPORE CUSTOMS

DATA ELEMENTS TO BE INCLUDED IN THE CERTIFICATION OF ORIGIN

The list of data elements of the certification of origin shall be as follows:

1. Legal name, address (including city and country), telephone number, and fax number of the exporter;
2. Legal name, address (including city and country), telephone number, and fax number of the producer, if known;
3. Legal name, address (including city and country), of the importer, if known;
4. Description of the good(s) for which preferential tariff treatment is claimed, which shall be sufficient to relate it to the invoice description and the tariff classification under the Harmonized System;
5. Harmonized System Code at the six digit level for the good(s) for which preferential tariff treatment is claimed, unless otherwise provided for pursuant to this Agreement;
6. Number and date of invoice;
7. Country of origin;
8. Origin criteria satisfied by the good(s), pursuant to Article 3.2 (Originating Goods) of Chapter 3 (Rules of Origin), including, if it is the case, the detail of the change in tariff classification or the qualifying value content satisfied by the good(s);
9. Declaration by the exporter or producer stating:

“We hereby declare that the details and statements provided in this certification are true and correct.”; and
10. Date, signature, name and designation of the exporter or producer that signs the Certification of Origin.