

Our Ref :DB.AS.025.87.10 (60)

Circular No :24/2003

Date : 15 Jul 2003



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All Traders and Declaring Agents



CERT. No : 98-2-0877
SS ISO 9001 : 2000



**OPERATIONAL PROCEDURES FOR IMPORTS ATTRACTING
PREFERENTIAL TARIFF TREATMENT UNDER
SINGAPORE-AUSTRALIA FREE TRADE AGREEMENT (SAFTA)**

Singapore Customs is pleased to inform you that with effect from 28 Jul 2003, preferential tariff would be accorded to goods originating from Australia and Singapore under the Singapore Australia Free Trade Agreement (SAFTA).

2 This circular outlines the operational procedures for claiming preferential tariff for imports originating from Australia. Another Circular No 25/2003 dated 15 Jul 2003 relating to the Rules of Origin for exports under SAFTA will be separately issued. Both circulars can be downloaded at "<http://www.customs.gov.sg/>".

3 Imports of stout / porter, beer including ale, medicated samsoo and other samsoo (under HS codes 22030010, 22030090, 22089010, 22089020, 22089030 and 22089040) originating from Australia will be eligible for preferential tariff treatment under the Singapore - Australia Free Trade Agreement (SAFTA).

4 Under the preferential tariff treatment accorded by SAFTA, the customs import duty on stout / porter, beer including ale, medicated samsoo and other samsoo originating from Australia will be zero rated. However, excise duty on these items will still be applicable at their respective rates.

5 PROCEDURES FOR CLAIMING OF PREFERENTIAL TARIFF UNDER SAFTA

5.1 Under SAFTA, the documents required to effect a claim for preferential tariff are as follows:

a Original Certificate of Origin (CO)

The original CO must be produced for the first shipment. The first shipment must occur within the first year of issue of the CO. For subsequent shipments, the importer can produce the photocopy of the

CO which is valid for 2 years for multiple shipments. The minimum Data requirements to be included in the Certificate of Origin is at Annex A

b Exporter's Declaration (ED)

An ED, quoting the related CO number and stating that the details provided therein are true and correct, must be produced for every shipment. The minimum Data requirements to be included in the Exporter's Declaration is at Annex B

c Letter of Confirmation (LC)

A LC is required only upon the request by Customs after importation. It is applicable for situations where the exporter is not the producer or manufacturer of the goods. Issued by the manufacturer, the LC must include reference to the evidence of sale between the manufacturer and the exporter, and must also quote the related CO number. The minimum Data requirements to be included in the Letter of Confirmation is at Annex C

Availability Original CO and ED at Time of Import

5.2 If the original CO and/or ED are available at the time of import of the goods, traders can declare the preferential tariff by leaving the duty rate 1 field blank for the four dutiable items when making the Inward or Duty Payment declaration.

5.3 If the original CO and/or ED are not available at the time of import, no preferential tariff will be accorded to the goods at the time of importation. Traders must declare both the import and excise duty rates at duty rate 1 and duty rate 2 fields in the TradeNet declaration. However, if the traders wish to claim preferential tariff, they must indicate in their TradeNet declaration, under the Trader's Remark field, their intention to claim preferential tariff for the import of goods. In this instance, the trader must furnish the invoice with the original CO or/and ED within one week of release of the goods from the Customs checkpoint or licensed warehouse, to Singapore Customs, Documentation Branch at level 7, Revenue House, 55, Newton Road. Singapore 307987 for verification and acceptance.

5.4 After the original CO and/or ED have been verified and accepted by Customs, preferential tariff will be accorded to the goods and traders will be notified. For direct import, the import duty element paid will be refunded to the trader upon application. For goods destined for bonding at licensed warehouses (LW), traders must declare a payment declaration with duty rate 1 field blank for the release of the goods from the licensed warehouse for local consumption.

6 PROCEDURES FOR RELEASING OF GOODS FOR LOCAL CONSUMPTION

For conventional goods

6.1 Traders claiming preferential tariff are required to produce DP Permit, the Original CO and/or ED together with the goods at the Customs checkpoint for clearance. Immigration and Checkpoint Authority (ICA) will endorse on and retain the Original CO and/or ED before releasing the goods.

For containerized goods

6.2 Traders claiming preferential tariff are required to produce the Original CO and/or ED together with the goods at the place of unstuffing. For goods bonded in a LW, traders can transmit requisite declaration at preferential rate (ie with duty rate 1 field blank) to release the goods. For direct duty payment, the goods can be released to the importer immediately after unstuffing.

7 If you need further clarification on Customs requirements for claim on preferential tariff treatment under SAFTA, please call our Customs Call Centre at telephone number 63552000 and followed by (*)0).



WINSTON TAY WEE HUA
HEAD DOCUMENTATION
for DIRECTOR-GENERAL OF CUSTOMS

J#7:SAFTA Cir 18/ 2003 (10 Jul 03)-4Fin4

CERTIFICATE OF ORIGIN

The particulars to be included in the Certificate of Origin are as follows:

1. Name and Address of the Exporter.
2. First Shipment details (if known), including —
 - (a) Consignee's name and address;
 - (b) Invoice number and date, and BL/AWB number;
 - (c) Export Permit / Declaration number; and
 - (d) Port of Discharge.
3. Full Description of the goods, including HS Code and if applicable, the product number and brand name;
4. Exporter Declaration – declaration completed by an exporter's representative that the details provided in items 1, 2 and 3 are true and correct, signed and dated by that representative and annotated with the representative's name and designation;
5. Certification by Authorized Body – certification completed by a competent representative of the authorized body. The Certificate of Origin must be signed and dated by the competent representative and annotated with the representative's name and designation; and
6. Certificate Number - a unique number assigned to the Certificate of Origin by the authorized body.

DECLARATION BY EXPORTER

The particulars to be included in the Declaration by Exporter are as follows:

1. Exporter's invoice number;
2. Certificate of Origin number;
3. A statement that the goods are identical to the goods specified in the valid Certificate of Origin.
4. A statement that the goods are originating goods that comply with rules specified in the nominated Certificate of Origin; and
5. Signature, name and designation of the exporter's representative, and the date the Declaration is signed.

Annex C

**CONFIRMATION BY PRODUCER OR
PRINCIPAL MANUFACTURER**

The particulars to be included in the Confirmation by Producer or Principal Manufacturer are as follows:

1. A reference to the evidence of the sale (most cases refer to an invoice number) of the goods between the producer or principal manufacturer and the exporter;
2. Certificate of Origin number;
3. A statement that the goods are identical to the goods specified in a valid Certificate of Origin nominated in the confirmation;
4. A statement that the goods are originating goods that comply with the rule specified in the nominated Certificate of Origin; and
5. Signature, name and designation of the principal manufacturer's representative, and the date the Confirmation is signed.