



Circular No: 01/2015
9 Jan 2015

To All Manufacturers and Traders Registered with Singapore Customs

Dear Sir/Madam

ABOLISHMENT OF FREE ON BOARD (FOB) VALUE IN THE ASEAN-JAPAN COMPREHENSIVE ECONOMIC PARTNERSHIP (AJCEP) PREFERENTIAL CERTIFICATE OF ORIGIN (CO) FORM AJ

This circular outlines the changes to the AJCEP Form AJ with effect from 26 Jan 2015. The changes highlighted here are applicable to all members states of the agreement except for Indonesia which has not implemented the AJCEP as of the date of this circular.

Abolishment of the FOB Value

2 ASEAN Member States with the exception of Cambodia and Myanmar will implement the removal of the requirement to state the FOB value in Box 9 of the AJCEP Form AJ in cases where Wholly Obtained (WO), Change in Tariff Classification (CTC), Process Rule or Specific Processes is applied as the origin criterion. Please see **Annex A** for the revised AJCEP Form AJ.

3 For exports to and imports from Cambodia and Myanmar using the AJCEP, there will be a 2-year flexibility period where the FOB value would need to be reflected in Box 9 of the AJCEP Form AJ regardless of the origin criterion declared.

4 All other requirements on the AJCEP Form AJ remains unchanged. Do note that the FOB value of the product must still be declared in the export Cargo Clearance Permit regardless of the origin criterion declared.

Enquiries

5 If you need further clarifications on the contents of this circular, you may send your enquiries 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.

Annex A

ORIGINAL

1. Goods consigned from (Exporter's name, address, country)		Reference No. THE AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG MEMBER STATES OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS AND JAPAN (AJCEP AGREEMENT) CERTIFICATE OF ORIGIN FORM AJ Issued in Singapore See Notes Overleaf			
2. Goods consigned to (Importer's/Consignee's name, address, country)					
3. Means of transport and route (as far as known) Shipment date Vessel's name/Aircraft etc. Port of discharge		4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under AJCEP Agreement _____ <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 of packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing Party)	8. Origin criteria (see Notes overleaf)	9. Gross weight or other quantity and value (FOB only when RVC criterion is used)	10. Number and date of invoices
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 requirements specified for these goods in the AJCEP Agreement for the goods exported to _____ (Importing Country) _____ Place and date, name, signature and company 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. <input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> Back-To-Back CO <input type="checkbox"/> Issued Retroactively					



OVERLEAF NOTES:

1. The following countries shall use this form for the purpose of preferential tariff treatment under the Agreement on Comprehensive Economic Partnership among Member States of the Association of Southeast Asian Nations and Japan (AJCEP Agreement) :

BRUNEI DARUSSALAM CAMBODIA INDONESIA LAOS MALAYSIA
MYANMAR PHILIPPINES SINGAPORE THAILAND VIETNAM

2. CONDITIONS: To enjoy preferential tariff treatment under the AJCEP Agreement, goods exported to any of the Parties to the AJCEP Agreement should:

- (i) fall within a description of goods eligible for concessions in the importing Party;
- (ii) comply with the consignment conditions in accordance with Article 31 of the AJCEP Agreement; and
- (iii) comply with the origin criteria in Chapter 3 of the AJCEP Agreement.

3. ORIGIN CRITERIA: For 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 satisfying subparagraph (c) of Article 24 of the AJCEP Agreement	"PE"
(b) Wholly obtained goods satisfying Article 25 of the AJCEP Agreement	"WO"
(c) Goods satisfying paragraph 1 of Article 26 of the AJCEP Agreement	"CTH" or "RVC"
(d) Goods satisfying paragraph 2 of Article 26 of the AJCEP Agreement - Change in Tariff Classification - Regional Value Content - Specific Processes	"CTC" "RVC" "SP"
Also, exporters should indicate the following where applicable:	
(e) Goods which comply with Article 28 of the AJCEP Agreement	"DMI"
(f) Goods which comply with Article 29 of the AJCEP Agreement	"ACU"

4. EACH ITEM SHOULD QUALIFY: All items in a consignment should qualify separately in their own right. This is of particular relevance when similar items of different sizes are exported.

5. DESCRIPTION OF GOODS: For each good, the HS tariff classification number of the importing Party should be indicated at the six-digit level. The description of the good on a certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good. With respect to subheading 2208.90 and 9404.90, in an exceptional case where the good is a specific product requiring a special description (e.g. "sake compound and cooking sake (Mirin) of subheading 2208.90", "beverages with a basis of fruit, of an alcoholic strength by volume of less than 1% of subheading 2208.90", "quilts and eiderdowns of 9404.90"), such description of specific products should be indicated.

6. FREE-ON-BOARD (FOB) VALUE: The FOB value in Box 9 shall be reflected only when the Regional Value Content criterion is applied in determining the origin of goods. In the case of goods exported from and imported by Cambodia and Myanmar, the FOB value shall be included on the Certificate of Origin, irrespective of the origin criteria used, for 2 years upon the implementation of this new arrangement.

7. 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.

8. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, in accordance with Rule 3 (d) of Implementing Regulations, the "Third Country Invoicing" box in box 13 should be ticked (✓). The number of invoices issued for the importation of goods into the importing Party should be indicated in box 10, and the full legal name and address of the company or person that issued the invoices shall be indicated in box 7.

In an exceptional case where the invoice issued in a third country is not available at the time of issuance of the certificate of origin, the invoice number and the date of the invoice issued by the exporter to whom the certificate of origin is issued should be indicated in box 10. The "Third Country Invoicing" in box 13 should be ticked, and it should be indicated in box 7 that the goods will be subject to another invoice to be issued in a third country for the importation into the importing Party, identifying in box 7 the full legal name and address of the company or person that will issue another invoice in the third country. In such a case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction from the exporting Party to the importing Party, with regard to the goods declared for import.

9. BACK-TO-BACK CERTIFICATE OF ORIGIN: In the case of a back-to-back CO issued in accordance with paragraph 4 of Rule 3 of the Operational Certification Procedures, the "Back-to-Back CO" box in box 13 should be ticked (✓).

10. ISSUED RETROACTIVELY: In cases of a CO issued retroactively in accordance with Rule 7 of the Implementing Regulations, the "Issued Retroactively" box in box 13 should be ticked (✓).

11. CERTIFIED TRUE COPY: In cases of certified true copies, the words "CERTIFIED TRUE COPY" should be indicated in box 12 in accordance with Rule 5 of the Implementing Regulations.