



Circular No: 13/2016
14 Dec 2016

To Traders, Declaring Agents and Manufacturers Registered with Singapore Customs

Dear Sir/Madam

ADVISORY ON TRADENET[®] DECLARATIONS FOR CERTIFICATE OF ORIGIN (CO)

This circular highlights the requirements for selected TradeNet[®] declaration fields for CO applications with Singapore Customs to be complied by all CO applicants from 1 Jan 2017. The circular is to be read with the updated “Handbook on Application Procedures for a Certificate of Origin via TradeNet[®] and Related Administrative Matters”, which is available via the Singapore Customs website at https://www.customs.gov.sg/~media/cus/files/business/exporting%20goods/cert%20of%20origin/handbook%20on%20the%20application%20procedures%20for%20a%20certificate%20of%20origin%20via%20tradenet%20%20and%20related%20administrative%20matters_dec2016.pdf.

Background

2 Singapore Customs currently issues CO under 17 CO schemes, with the CO issued under each CO scheme represented by a “Certificate Type” in TradeNet[®].

Requirements for TradeNet[®] Fields in Declarations for CO

A) “Invoice Number” and “Invoice Date” Fields

3 The “Invoice Number” and “Invoice Date” fields are mandatory declaration fields in the TradeNet[®] declaration for a CO (hereinafter referred to as “CO application”) under Certificate Types 1, 16, 17, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29 and 30.

4 Applicants must ensure that the relevant details are duly declared in the two fields when making an application under a stated Certificate Type. Particularly, in the case of the “Invoice Date” field, applicants must ensure that the date declared is not later than the submission date of the CO application.

B) “Origin Criterion” Field

5 The “Origin Criterion” field is a mandatory declaration field in CO applications under Certificate Types 1, 16, 17, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29 and 30. The declaration field comprises 3 lines. The information to be indicated in each line varies, depending on the CO scheme concerned and origin criterion(a) applied. For most goods, only the first and/or second line of the field would be required.

6 In the case of a non-wholly obtained/produced Singapore-origin goods, the applicant must ensure that the details provided in the field tally with that in the approved manufacturing cost statement (MCS) or letter of undertaking (LU). In particular, the MCS or LU date is required to be quoted in the application.

7 Applicants should refer to Section 7 and Annex A of the “Handbook on Application Procedures for a Certificate of Origin via TradeNet® and Related Administrative Matters” for the information to be provided for each line of the field, based on the CO scheme and origin criterion(a).

C) “Certificate Item Description” Field

8 Applicants are required to declare minimally the following details in the “Certificate Item Description” field of their CO application.

- Goods description (including manufacturer name, for Certificate Types 16, 17, 19, 20, 21, 22 and 23)
- Number and kind/type of packages
- Item HS code, as defined by the importing country

9 For CO applications under Certificate Types 16, 17, 18, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29 and 30, further details may be required, depending on the nature of the transaction and the corresponding Free Trade Agreement’s (FTA) requirement. Please refer to the legal text of the relevant FTA at <http://www.fta.gov.sg> for the specific details required in this field for your CO application.

10 Please note that, for CO applications under Certificate Types 20, 22 and 28, the issuance date, reference number and, for applications under Certificate Types 20 and 28 only, the name of the issuing authority of the original CO issued in the first exporting country, must also be declared in this field. The validity period of the approved CO will follow that of the original CO quoted in the application.

D) “Certificate FOB Value” Field

11 Further to Circular No. 09/2014, dated 23 May 2014, the abolishment of FOB value under the ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) has been extended to exports to Cambodia and Myanmar.

12 This means that applicants are not required to declare the “Certificate FOB Value” in their CO applications under Certificate Type 16, 17, 22 and 23 if the origin

criterion(a) applied does not include a Regional Value Content (RVC) criterion. This applies, regardless of the Party to the ATIGA/AKFTA that the goods are destined for.

Enquiries

13 A list of frequently asked questions (FAQs) is attached in **Annex I** for your reference.

14 For further clarifications, 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 notice. 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.

FAQs

1. Based on paragraph 5 of this Circular, the “Origin Criterion” field is not mandatory for my CO application under the China-Singapore Free Trade Agreement (CSFTA) (Certificate Type “18”). Does it mean that I am not required to specify the origin criterion of my good in the PCO?

No. Under the CSFTA, it is a requirement to specify the relevant origin criterion of your good under Column 10 of the PCO. To do so, you are required to declare the detail under the “Certificate Item Description” field of the CO application. This is also the case for other FTA such as the Gulf Cooperation Council-Singapore Free Trade Agreement and Korea-Singapore Free Trade Agreement.

You should always refer to legal text of the FTA to ascertain the exact details required in each column of the CO and declare them in the corresponding TradeNet[®] field of the CO application.

2. Why must the invoice date be earlier than or equal to the submission date of my CO application?

All details printed on the approved CO must be factual at the point of issuance. As such, we are unable to accept a CO application made based on a post-dated commercial invoice. You are advised to submit your CO application only after the sale has been concluded and the corresponding commercial invoice issued.

3. I have received a “Letter of Acknowledgement” from Singapore Customs for the LU I have submitted. However, the RVC/Qualifying Value Content (QVC) on the letter is indicated as “XXX%”. What value should I indicate under the “Origin Criterion Percentage” field of my TradeNet[®] declaration for my CO application?

For LU submissions, the onus to confirm that the good qualifies at the prevailing origin criterion(a) is on the manufacturer. In the case where the prevailing origin criterion(a) includes a value-added criterion, it is the responsibility of the manufacturer to determine the specific RVC/QVC of the good under the CO scheme. If the manufacturer is not the exporter, it should pass on this information to the exporter for its use in the CO application.

4. I am unable to locate the mentioned TradeNet[®] declaration fields. What should I do?

Please contact your TradeNet[®] Front-end Solution Provider for assistance.

5. The origin criteria for my good under ATIGA is “RVC 40% + CTH”. Do I have to indicate its FOB value on the Form D?

Yes, since the origin criteria includes a RVC criterion.

6. What is the validity period of my back-to-back Form AK¹ (represented by Certificate Type “22” in TradeNet®)? Is it 12 months from its issuance date, as in the case of a Form AK for a direct export?

The validity period of a back-to-back Form AK will follow that of the original Form AK issued in the first exporting country. For example, a back-to-back Form AK issued based on an original Form AK expiring on 31 Dec 2016 will also expire on 31 Dec 2016.

7. The Form AK provided by my supplier expires in one week’s time. Can I still submit a CO application under Certificate Type 22 based on it?

You may, provided the Form AK is still valid at the point of submission and our approval of the CO application. However, please note that the importer must submit the approved CO to its importing customs authority before the expiry date.

¹ Form AK is the preferential CO issued under the AKFTA, while back-to-back Form AK is the preferential CO issued in the intermediate exporting country under the AKFTA based on the original Form AK issued in the first exporting country.