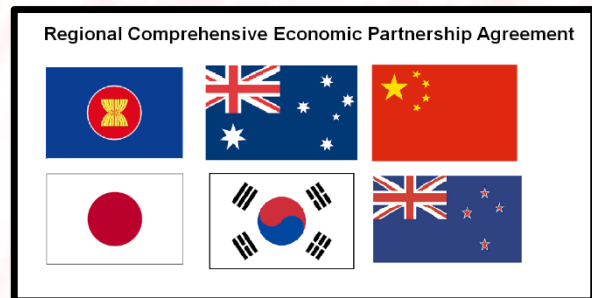
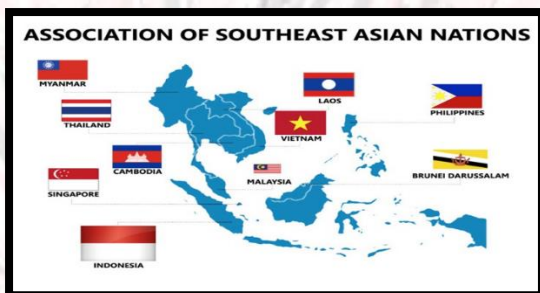


Handbook for Singapore Customs Authorised Self-Certification regimes



Last Revised: Mar 2023

Disclaimer

This handbook intends to help manufacturers and exporters understand more on the Singapore Customs Self Certification Regimes under the ASEAN Trade in Goods Agreement (ATIGA) and Regional Comprehensive Economic Partnership Agreement (RCEP), and how exporter/traders can benefit from it. It is compiled in good faith by Singapore Customs and no representation is made or warranty (either expressed or implied) given as to the completeness or accuracy of the information it contains.

It contains general information and it is not meant to provide legal interpretation of the Free Trade Agreements (FTAs). Users are strongly advised to refer to the FTA legal text for more detailed information. The examples used in the handbook are merely for illustrations purposes and do not constitute any commercial or other professional advice.

You acknowledge that any reliance on any such material shall be at your sole risk. Where legal or other professional advice is required in relation to any particular matter, please seek advice from your own legal or other professional advisors.

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Authorized Self-Certification Regimes

The authorized self-certification regime is a trade facilitation initiative under the Free Trade Agreement (FTA) which allow authorized exporters who have demonstrated their capacity to comply with the origin requirements to self-certify the originating status of the goods. This would bring about greater convenience to businesses by saving time and eliminating the need to obtain a Certificate of Origin (CO).

There are currently 2 authorized self-certification regimes administered by Singapore Customs.

- ASEAN Wide Self Certification (AWSC) scheme under the ASEAN Trade in Good Agreement (ATIGA)
- Approved Exporter Scheme under the Regional Comprehensive Economic Partnership Agreement (RCEP)

Countries Involved

- **ASEAN Wide Self Certification (AWSC)**



- **Regional Comprehensive Economic Partnership Agreement (RCEP)**

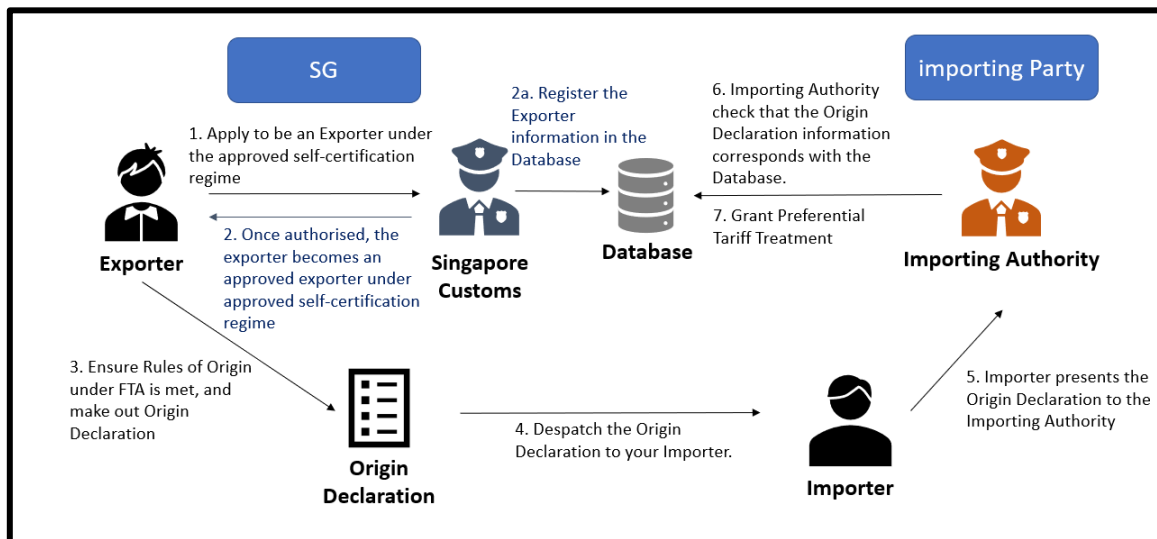
Preferential tariff benefits for Singapore-originating goods can be claimed in the respective RCEP country. We will progressively update the handbook once the Philippines is ready to implement the RCEP.



Benefits of Authorized Self Certification Regime



How does Authorized Self Certification Regime work?



Exporters are required to apply to be Approved/Certified Exporter and will be subjected to the domestic regulation of the Party. Upon successful registration, information of the registered exporters will be shared among the Parties of the FTA to facilitate the verification of Origin/Invoice Declaration submitted by the Approved/Certified Exporter.

Approved Exporter (AE) under Regional Comprehensive Economic Partnership Agreement (RCEP) and Certified Exporter (CE) under ASEAN Wide Self Certification (AWSC)

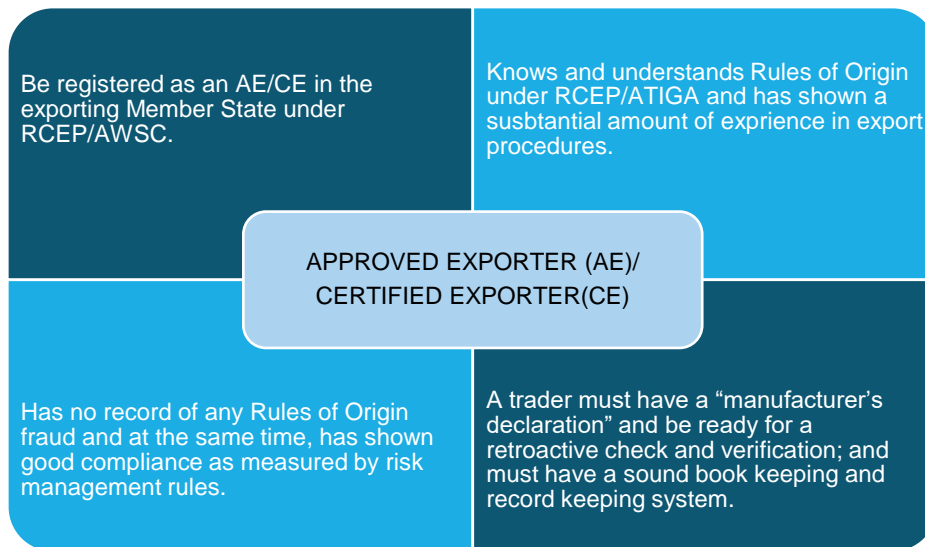
An Approved/Certified Exporter (AE/CE) is a manufacturer or trader who has the capacity to comply with the origin requirements to self-certify and make out origin declarations for the goods they are authorized to, for claim of preferential tariff treatment for exports to Parties under RCEP and ATIGA respectively. Before the making out Origin Declarations, the AE/CE is to ensure that the product had met the Rules of Origin as set out in the respective FTA.

To understand more on the Rule of Origin Criteria as set out by the legal text of the RCEP, please click this [link](#).

To understand more on the Rule of Origin Criteria as set out by the legal text of the ATIGA, please click this [link](#).

Criteria and Procedures on being an AE under RCEP and CE under AWSC

- a) Before applying to be an AE, traders and exporter must fulfil a predetermined set of guidelines as set out below. This set of criteria are in accordance with Article 3.21 of the Operational Certification Procedures under RCEP and must be adhered to before the trader and exporter is granted an AE status.
- b) Before applying to be a CE, traders and exporter must fulfil a predetermined set of guidelines as set out below. This set of criteria are in accordance to Rule 12A of the Operational Certification Procedures under ATIGA and must be adhered to before the trader and exporter is granted a CE status.

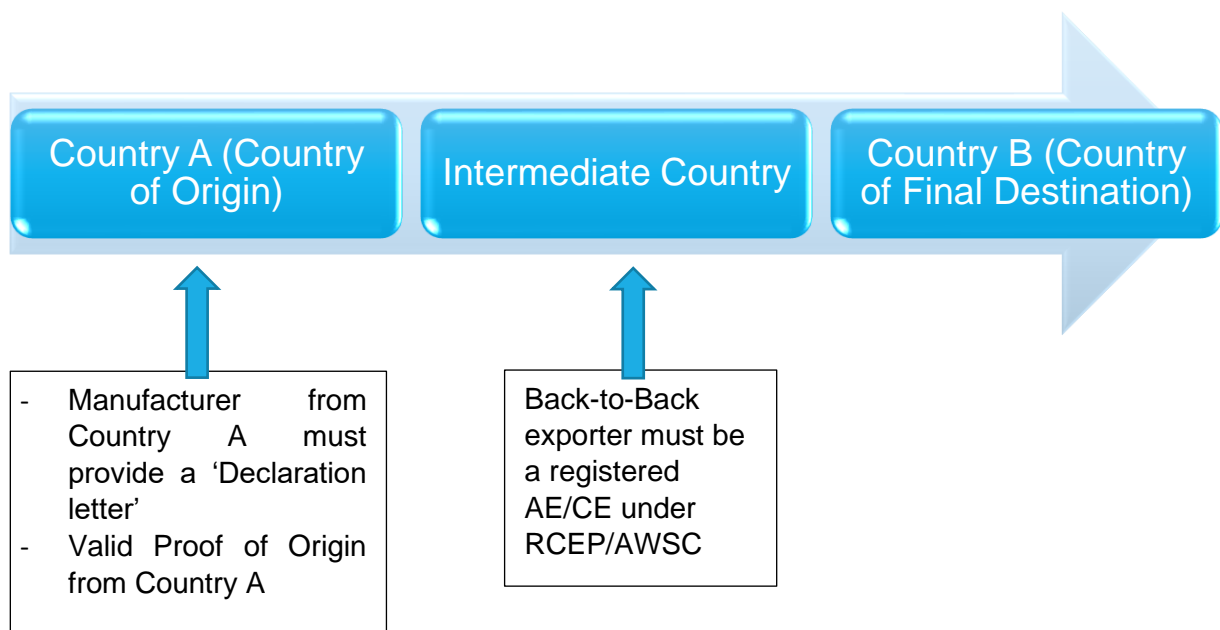


- a) If the trader or exporter has met the above criteria, they may then proceed to submit the application form that can be accessed through this [link](#).
- b) The Application Form applicable for the registration of both Approved and Certified Exporter. Traders/Exporter who only wish to be authorized as an AE under RCEP, you may wish to submit the “[Application Form to be an Approved Exporter](#)”.
- c) Do also note that the following information are required to be provided when submitting the Application form
 - Manufacturer’s Declaration (if AE/CE is not the manufacturer); and
 - Signatories of the authorized person making out the Origin Declaration under AE and AWSC
(Note: Only a maximum of 10 Name of Signatory/Authorized Signatory will be registered under AWSC)
- d) Upon submission of a complete Application Form, the applicant/company will be informed of the outcome of the application within 7 working days. If the application to be an Approved Exporter and/or Certified Exporter is successful, an Authorization Letter will be issued to the company. Please refer to **Annex A** for a sample of the Authorization Letter under the respective scheme. AEs and CEs are to ensure they continuously comply with the registration conditions set out in the Authorization Letter and will be subjected to random checks conducted by Singapore Customs.

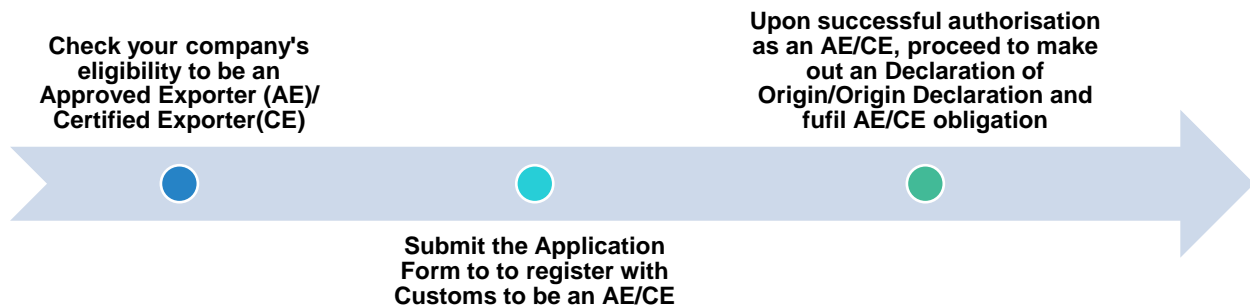
****Any AEs/CEs found not complying with the registration conditions or the RCEP/ATIGA Rules of Origin or Operational Certification Procedures will have its AE/CE status terminated and/or revoked.***

Back-to-Back Origin Declaration under RCEP and AWSC

- a) Under AWSC and RCEP, both manufacturers and traders are eligible to be an AE/CE to make out Declaration of Origin/Origin Declaration on the invoice or any other commercial documents. These traders can also include back-to-back exporters in Singapore. Before utilizing the RCEP/ AWSC scheme, an applicant who wish to be an AE/CE to export goods in a back-to-back arrangement under RCEP/ATIGA must apply as stated in the procedures above.
- b) Please note that for companies applying to be a CE/AE for a back-to-back exportation, or in the case of a trader or exporter, the relevant party would be required to provide the “manufacturer’s declaration” as a required supporting document at the point of application and have a valid Proof of Origin. Please refer to **Annex B and C** for a sample of a ‘Declaration letter’ of the respective schemes.



Process of Utilizing the AE under RCEP and CE under AWSC



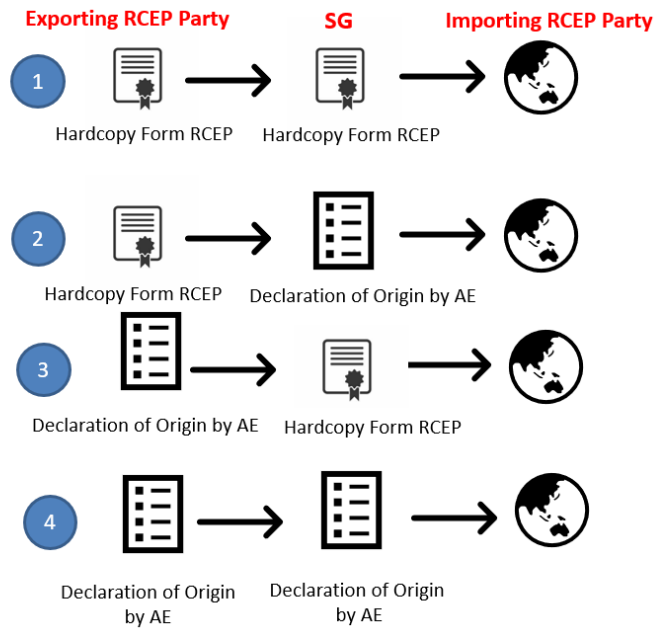
Upon successful authorization as an AE/CE, the AE/CE can proceed to make out Declaration of Origin/Origin Declaration for the goods they are authorized to. The Declaration of Origin/Origin Declaration should be made out in the respective document:

Approved Exporter under RCEP

- (a) The Declaration of Origin can be made out on the invoice or other shipping documents (e.g. Delivery Order, Billing Statement or Delivery order).
- (b) While the indicative format of the Declaration of Origin is being finalized, the Minimum Data Requirements should include:

- (a) exporter's name and address;
- (b) producer's name and address, if known;
- (c) importer's or consignee's name and address;
- (d) description of the goods and the HS Code of the goods (6-digit level);
- (e) Certificate of Origin number;
- (f) origin conferring criterion;
- (g) declaration by the exporter or producer;
- (h) certification by the issuing body (i.e. relevant authority in the exporting RCEP country) that the goods specified in the Certificate of Origin meet all the relevant requirements of Chapter 3 (Rules of Origin) based on the evidence provided with the authorised signature and official seal of the issuing body;
- (i) RCEP country of origin (i.e. RCEP country of last manufacture) referred to in Article 2.6 (Tariff Differentials) of RCEP;
- (j) details to identify the consignment such as invoice number, departure
- (k) date, vessel name or aircraft flight number, and port of discharge;
- (l) FOB value, if the regional value content origin conferring criterion is used;
- (m) quantity of the goods; and
- (n) in the case of a back-to-back Certificate of Origin, original Proof of
- (o) Origin reference number, date of issuance, RCEP country of origin of
- (p) the first exporting Party, and, if applicable, approved exporter
- (q) authorisation code of the first exporting Party.

(c) Under the Back-to-Back arrangement, where Singapore is the intermediate Party there are a total of 4 different documentation arrangement that traders/exporter may choose to adopt. The detailed documentation arrangements can be seen below. If the back-to-back exporter in Singapore wish to utilize the RCEP to make out an Declaration of Origin for the back-to-back shipment, the back-to-back exporter must ensure the criteria to be a AE is met and should have a valid Proof of Origin at the point of making out the Back-to-Back Declaration of Origin. The Back-to-Back Declaration of Origin should include the Minimum Data Requirements stated in (b).



(d) Upon making out the Back-to-Back Declaration of Origin, during export permit declaration the exporter is required to indicate "PRI" in the Preference Duty Ind field. Do check with the TradeNet Frontend Solution Vendor if you are unable to locate this field. With this, Singapore Customs can better assist companies if they face any denial of claims or request for verification of claims by the Importing Authority.

Certified Exporter under AWSC

- (a) Origin Declaration **should be** made out the Commercial Invoice. If the Origin Declaration **cannot be** made out on the commercial invoice at the time of exportation, it may be made out on any of the following commercial documents.
- i. Billing statement
 - ii. Delivery order
 - iii. Packing list
- (b) The Origin Declaration should contain the Minimum Data Requirements as shown below:


<p>1. Certified Exporter Detail</p> <ul style="list-style-type: none"> The CE Authorisation Code <p>2. Description of Goods</p> <ul style="list-style-type: none"> Product Name; Six digit HS code; Origin Conferring Criterion; Country of Origin FOB price when RVC is used Quantity of Goods Trademark; and 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 exporter from the first exporting country. 	<p>3. Certification by an Authorised Signatory</p> <ul style="list-style-type: none"> Certification by an <u>authorised</u> signatory of the CE that the goods specified in the Origin Declaration meet all the relevant requirements <u>Authorised</u> signature over printed/stamped name of the signatory
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- (c) An example of an Origin Declaration made out on an Invoice for a SG-originating good can be seen below. To refer to an indicative format for making on an Origin Declaration for a Single Country of Origin, please refer to **Annex D1**.

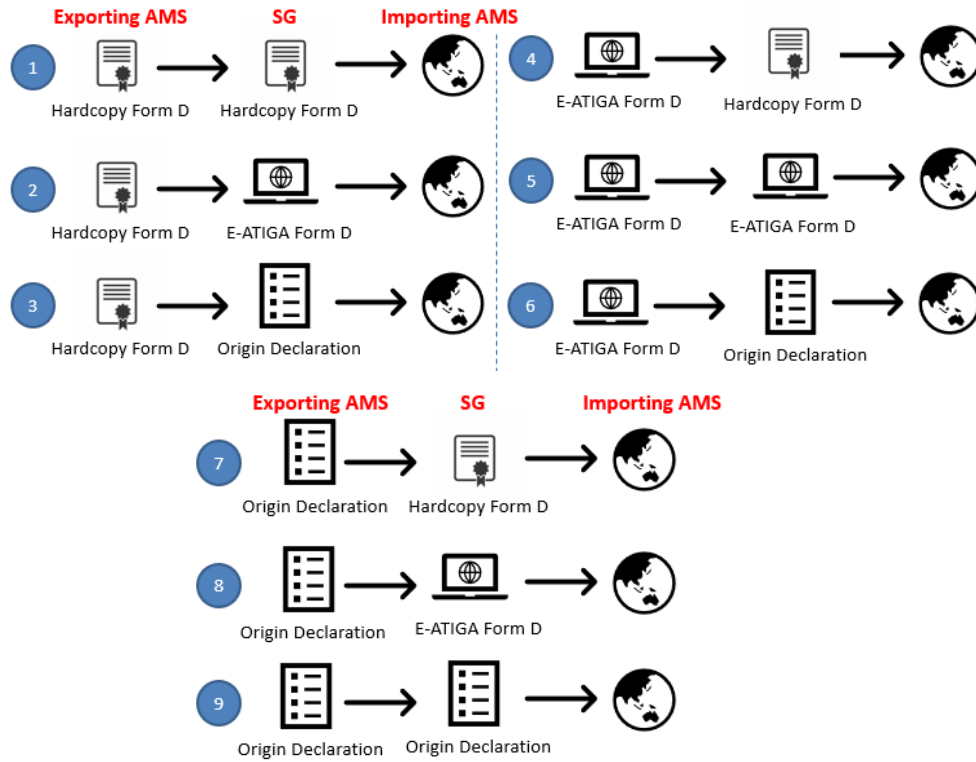
INVOICE #66401
 Invoice Date: 16/09/2020
 Bill To: ABC Pte Ltd
 ABC Avenus 1, Industrial Park #01-90
 Singapore 439010
 Attn To: Chua Ma Ray

Name of Products	HS in six digit or AHTN Code	Origin conferring criterion	FOB value when the regional value content origin criterion is used	Quantity of goods	Trademark, if applicable
Lubricating Oil	HS 2710.19	RVC 50%	USD 8000	200 KG	NA

The exporter of the product(s) covered by this document (Certified Exporter Authorisation code: 1900099X) declares that, except where otherwise clearly indicated, the product(s) satisfy the Rules of Origin to be considered as originating goods under ATIGA (ASEAN country of origin: SINGAPORE).


 Mr Daniel

- (d) Under the Back-to-Back arrangement, where Singapore is the intermediate Member State there are a total of 9 different documentation arrangement that traders/exporters may choose to adopt. The detailed documentation arrangements can be seen below. If the back-to-back exporter in Singapore wish to utilize the AWSC to make out an Origin Declaration for the back-to-back shipment, the back-to-back exporter must ensure the criteria to be a CE is met and should have a valid Proof of Origin at the point of making out the Back-to-Back Origin Declaration. Please refer to **Annex D2** for an indicative format on making out an OD for back-to-back applications.



(e) Upon making out the Back-to-Back Origin Declaration, during export permit declaration the exporter is required to indicate "PRI" in the Preference Duty Ind field. Do check with the TradeNet Frontend Solution Vendor if you are unable to locate this field. With this, Singapore Customs can better assist companies if they face any denial of claims or request for verification of claims by the Importing Authority.

Obligations of an AE under RCEP

- a) An Approved Exporter (AE) shall have the following obligations:
- i. to allow the Singapore Customs access to records and premises for the purposes of monitoring the use of authorisation, in accordance with Article 3.27 (Record-Keeping Requirement);
 - ii. to complete Declarations of Origin only for goods for which the approved exporter has been allowed to do so by the competent authority of an exporting Party and for which it has all appropriate documents proving the originating status of the goods concerned at the time of completing the declaration;
 - iii. to take full responsibility for all Declarations of Origin completed, including any misuse; and
 - iv. to comply with the conditions set out in paragraph 1 of Article 3.21 of the RCEP Operational Certification Procedures (OCP).
 - v. cooperate in retroactive checks and verification visits; and
 - vi. to ensure “PRI” is selected under the “Preferential Indicator” field in export permits if the importer intends to claim preferential tariff treatment on any goods stated on the Origin Declarations; and
 - vii. to promptly inform Customs of any changes to the CE Application
- b) All companies looking to export their products under RCEP are strongly advised to refer to the RCEP Operational Certification Procedures (OCP) found in the FTA website specific details on the record keeping requirement of the FTA.

Obligations of a CE under AWSC

- a) A CE shall have the following obligations:
- i. Grant Singapore Customs access to records and premises for the purpose of monitoring the use of authorisation and of the verification of the correctness of declarations made out. The records and accounts must allow for the identification and verification of the originating status of goods for which an Origin Declaration was made out, during at least three (3) years from the date of making out the declaration;
 - ii. make out Origin Declarations only for goods for which the CE has been authorised to make out an Origin Declaration and for which the CE has all appropriate documents proving the originating status of the goods concerned at the time of making out the declaration;
 - iii. continue to comply with the conditions set out in Rule 12A Paragraph 2 of the ATIGA Operational Certification Procedures;
 - iv. cooperate in retroactive checks and verification visits;
 - v. accept full responsibility for all Origin Declarations made, including any misuse;
 - vi. Ensure “PRI” is selected under the “Preferential Indicator” field in export permits if the importer intends to claim preferential tariff treatment on any goods stated on the Origin Declarations; and
 - vii. promptly inform Customs of any changes to the CE Application.

- b) All companies looking to export their products under ATIGA are strongly advised to refer to the ATIGA Operational Certification Procedures (OCP) found in the [FTA website](#) specific details on the record keeping requirement of the FTA.

Annex A

SINGAPORE
CUSTOMS



Our Ref.
DD MMM YYYY

Name of Individual
Name of Entity
Address 1
Address 2
Singapore XXXX

Dear Mr/Ms Surname of Individual in Entity

APPLICATION FOR APPROVED EXPORTER REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT (RCEP) UNDER AND CERTIFIED EXPORTER UNDER ASEAN WIDE SELF CERTIFICATION (AWSC)

We refer to your application for registration as an approved exporter under RCEP and certified exporter under AWSC dated DD MMM YYYY.

2. We are pleased to inform you that your company has been registered with Singapore Customs as an Approved Exporter (AE) under RCEP and Certified Exporter (CE) under AWSC for the purpose of making your own Declaration of Origin/Origin Declaration for the exports/re-exports of Singapore, ASEAN and RCEP origin products under RCEP and AWSC.

3. Your Approved/Certified Exporter Authorisation Code is **SG-XXXXXXX**. Your AE and CE registration will be valid from **XX MMM YYYY** to **XX MMM YYYY**. This number which also appears in the top left of this letter, must be quoted in all your Declaration of Origin/Origin Declarations as well as in any correspondence with Customs.

4. These are the following goods that your company is registered for:

S/N No.	Product Description	HS Code (6 Digit Level)

5. Please note that the registration of your company as an AE and CE are subject to the following conditions:

Approved Exporter

- a) Continue to comply with the conditions set out in paragraph 1 of Article 3.21 of the RCEP Operational Certification Procedures (OCP). You may refer Article 3.21 of the RCEP OCP at the bottom of this document.

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55 Newton Road #06-01, Revenue House, Singapore 307987 Tel: (65) 6355 2000
E-mail: customs_RCEP@customs.gov.sg Website: www.customs.gov.sg

- b) As per stated in Article 3.27 of the RCEP OCP, to keep and maintain up-to-date accurate books and records for at least 3 years of the following:

- i Raw Materials Purchase Record,
- ii Raw Materials Consumption/Stock Records,
- iii Production Records,
- iv Receipted Wage Record/CPF Statements for Workers,
- v Sales & Stock of Finished Goods Records,
- vi Cash Book,
- vii Ledger Accounts/Accounting Records,
- viii Documentations Relating to Importations and Exportations.

- c) In the event a retroactive check is raised as per in accordance with Article 3.24 of the RCEP OCP, the entity should extend its fullest co-operation to Singapore Customs if required to produce these books and records for verification of origin of the products exported.

- d) File or ensure that the Cost Statements are being filed by the manufacturer of products being exported as and when required by Singapore Customs. For products of RCEP origin, you shall ensure that your manufacturer in the respective RCEP country submit the necessary documents requested by Singapore Customs for the verification of origin. Singapore Customs may require the information to be certified by a public accountant.

- e) Agree to let Singapore Customs pass over the following information to ASEAN Secretariat, and other RCEP Parties under the RCEP:

- i. Name and address of company;
- ii. Registration of the company/Authorisation code;
- iii. Name and Authorised signatories provided by the company;
- iv. HS code of the product the company is exporting and;
- v. Issuance date and expiry date of a CE

Certified Exporter

- f) Continue to comply with the conditions set out in paragraph 2 of Rule 12 A of the ATIGA Operational Certification Procedures (OCP). You may refer Rule 12 A of the ATIGA OCP at the bottom of this document.

- g) As per stated in Rule 17 of the ATIGA OCP, to keep and maintain up-to-date accurate books and records for at least 3 years of the following:

- i Raw Materials Purchase Record,
- ii Raw Materials Consumption/Stock Records,
- iii Production Records,
- iv Receipted Wage Record/CPF Statements for Workers,
- v Sales & Stock of Finished Goods Records,
- vi Cash Book,
- vii Ledger Accounts/Accounting Records,
- viii Documentations Relating to Importations and Exportations.

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55 Newton Road #06-01, Revenue House, Singapore 307987 Tel: (65) 6355 2000
E-mail: customs_RCEP@customs.gov.sg Website: www.customs.gov.sg

- h) In the event a retroactive check is raised as per in accordance with Rule 18 of the ATIGA OCP, the entity should extend its fullest co-operation to Singapore Customs if required to produce these books and records for verification of origin of the products exported.

- i) Maintain an up-to date list of the authorised signatories that is circulated to all ASEAN member states and promptly inform the Singapore Customs of any changes related to the information submitted under Rule2(4) of the ATIGA Operational Certification Procedures.

- j) File or ensure that the Cost Statements are being filed by the manufacturer of products being exported as and when required by Singapore Customs. For products of ASEAN origin, you shall ensure that your manufacturer in the respective ASEAN country submit the necessary documents requested by Singapore Customs for the verification of origin. Singapore Customs may require the information to be certified by a public accountant.

- k) Agree to let Singapore Customs pass over the following information to ASEAN Secretariat, and other ASEAN Member States under the AWSC:

- i. Name and address of company;
- ii. Registration of the company/Authorisation code;
- iii. Name and Authorised signatories provided by the company;
- iv. HS code of the product the company is exporting and;
- v. Issuance date and expiry date of a CE

6. Do note that Singapore Customs serves the right to remove any company as a CE and AE should the company not comply with the stipulated rules and regulations.

Yours sincerely

Gregory Leong
Deputy Head Tariffs & Trade Services Branch
for Director-General of Customs
Singapore Customs

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E-mail: customs_RCEP@customs.gov.sg Website: www.customs.gov.sg

Annex B: Manufacturer Declaration letter for Approved Exporter

(Company's Letterhead)

(Company name of manufacturer) hereby declare that the product *(product description)* was manufactured by my company in (RCEP country of origin). My company confirms that the product can meet the Rules of Origin under the Regional Comprehensive Economic Partnership Agreement (RCEP) to be exported under the RCEP's Approved Exporter Scheme.

By providing this declaration, *(Company name of Manufacturer)* will adhere to all necessary steps will be taken by my company to cooperate in retroactive check and verification visit should the need arise. Additionally, *(Company Name/Manufacturer)* will undertake to maintain all documents that confer the originating status for the said product under RCEP.

Signature of Authorised Personnel

Name of Authorised Personnel:

Designation:

Company Stamp:

Date:

Annex C: Manufacturer Declaration letter for Certified Exporter

(Company's Letterhead)

(Company name of manufacturer) hereby declare that the product *(product description)* was manufactured by my company in (ASEAN country of origin). My company confirms that the product can meet the Rules of Origin under the ASEAN Trade in Goods Agreement (ATIGA) so as to be exported under the ASEAN Wide Self-Certification Scheme (AWSC).

By providing this declaration, *(Company name of Manufacturer)* will adhere to all necessary steps will be taken by my company to cooperate in retroactive check and verification visit should the need arise. Additionally, *(Company Name/Manufacturer)* will undertake to maintain all documents that confer the originating status for the said product under ATIGA.

Signature of Authorised Personnel

Name of Authorised Personnel:

Designation:

Company Stamp:

Date:

Annex D1 – CE under AWSC

Indicative Format of Origin Declaration for SINGAPORE-Originating Good

This format serves as an indicative guide and the certified exporter is free to use any other format that contains the required information.

Name of Products	HS in six digit or AHTN Code	Origin conferring criterion	FOB value when the regional value content origin criterion is used	Quantity of goods	Trademark, if applicable

The exporter of the product(s) covered by this document (Certified Exporter Authorisation code: [19090900X](#)) declares that, except where otherwise clearly indicated, the product(s) satisfy the Rules of Origin to be considered as originating goods under ATIGA (ASEAN country of origin: [SINGAPORE](#)).

**Authorised signature over printed/stamped
Name of the signatory**

Explanatory Note:

1. For purposes of origin conferring criterion:

(a) Goods wholly obtained or produced in the exporting Member State satisfying article 27 (Wholly Obtained) of the ATGA	“WO”
(b) Goods satisfying Article 28 (Non-Wholly Obtained) of the ATGA <ul style="list-style-type: none"> • Regional Value Content • Change in Tariff Classification • Specific Processes • Combination Criteria 	Percentage of Regional Value Content, example “40%” The actual CTC rule, example “CC” or “CTH” or “CTSH” “SP” The actual combination criterion, example “CTSH+35%”
(c) Goods satisfying paragraph 2 of Article 30 (Partial Cumulation) of the ATIGA	“PC x%”, where x would be the percentage of Regional Value Content of less than 40%, example “PC 25%”

Annex D2 - CE under AWSC

Indicative Format of Back-to-Back Origin Declaration

This format serves as an indicative guide and the certified exporter is free to use any other format that contains the required information.

Name of Products	HS in six digit or AHTN Code	Origin conferring criterion	Country of Origin of the first exporting country	FOB value when the regional value content origin criterion is used	Quantity of goods	Trademark, if applicable	Original Proof of Origin reference number	Date of issuance of original Proof of Origin	Certified Exporter Authorisation Code of the first exporting country, if applicable

The exporter of the product(s) covered by this document (Certified Exporter Authorisation code: **19090900X**) declares that, except where otherwise clearly indicated, the product(s) satisfy the Rules of Origin to be considered as originating goods under ATIGA (ASEAN country of origin: **(indicate Country of Origin of Goods)**).

Authorised signature over printed/stamped name of the signatory

Annex E - AE under RCEP

There is currently no indicative format of the Origin Declaration for RCEP. The Declaration of Origin can be made out on the invoice or other shipping documents (e.g. Delivery Order, Billing Statement or Delivery order), with the Minimum Data Requirements reflected in the Declaration of Origin.

The Handbook will be updated once the indicative format of the Origin Declaration for RCEP is finalised.