

Revised Format for Letter of Undertaking

TDB ECU 33 99 02 Vol 3

5 Feb 99

To: All Manufacturers Registered with the
Export Certification Unit (ECU) of TDB

The Letter of Undertaking (LU) for the renewal of Manufacturing Cost Statement (MCS) was implemented on 1 Oct 97.

Based on the feedback received from you, we have made some modifications to the existing format of the LU. A copy of the LU is attached in [Annex A](#) for your reference.

Please note that you should use the revised format of LU for submission to the ECU with effect from **15 Feb 99**.

Procedures for Submission of Letter of Undertaking (LU)

One week prior to the expiry of your MCS, please submit a LU for the MCS approved by the ECU. We encourage your company to, if in doubt, check with the ECU on the prevailing origin criteria of your product under the various tariff preferential/non-preferential Scheme which you are applying for. You should ensure that your product complies with the origin criteria of the relevant tariff preferential/non-preferential Schemes at all times. If your product meets the origin criteria of the relevant tariff preferential/non-preferential Scheme, you can then prepare the LU and submit it to us.

The LU must be prepared on your company's official letterhead and duly signed by authorised officers of your company. TDB reserves the right to reject the LU as may be deemed necessary.

Within a week upon receipt of the LU, the ECU will issue a Letter of Acknowledgement (LA) to you. The LU is effective only upon your receipt of the LA from TDB. The LA is valid for **one year** from the date of your LU.

If your product still meets the origin criteria of the relevant tariff preferential/non-preferential Scheme, you are advised to submit another LU prior to the expiry of your previous LU so that there would be continuity in your application of COs.

Submission of MCS

For new products or product lines, you must continue to submit the MCS if you have not obtained prior approval for these products under the preferential/non-preferential Scheme. Once the MCS is approved, we will send the approval letter to you for your record. This procedure remains unchanged.

Maintenance of Records

You are required to keep in your office the supporting documents as proof that the materials used in production are locally manufactured or manufactured in the ASEAN country in cases where products qualify under the ASEAN Cumulative Rules of Origin of the respective GSP or CEPT Schemes. This is for the purpose of post verification by the foreign Customs authorities or when required by the ECU.

Exemptions from Submission of MCS and LU

As in the current practice, registered manufacturers of the following wholly obtained products in Singapore need not submit the MCS or the LU to the ECU for approval:

- a. Fresh cut orchids
- b. Live ornamental and marine fishes
- c. Aquatic invertebrates
- d. Unworked corals
- e. Live plants
- f. Waste/Old newspapers

Registered textile and garment manufacturers should note that you are required to submit the MCS or LU for applications of the preferential Certificates of Origin such as the Commonwealth Preference Certificate, CEPT Form D, GSP Form A and Global System of Trade Preferences to ECU for processing.

Further Enquiries

For further enquiries, please contact the Customs Call Centre at Tel No 63552000.

MRS LAM MENG CHOO
MANAGER
EXPORT CERTIFICATION UNIT