

Circular No: 9/2008

Date : 14/04/2008



## SINGAPORE CUSTOMS

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Singapore 307987  
Republic Of Singapore  
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All Traders and Declaring Agents



## OPERATIONAL PROCEDURES FOR IMPORTS FROM PHILIPPINES UNDER THE ASEAN KOREA FREE TRADE AGREEMENT (AKFTA) TRADE-IN-GOODS (TIG) AGREEMENT

Further to our Customs circular (Circular No.11/2007) dated 23 May 2007, Singapore Customs will grant preferential tariff concession to goods originating from Philippines with immediate effect under the ASEAN Korea Free Trade Agreement (AKFTA) Trade-in-Goods (TIG) Agreement.

### Preferential Tariff for Imports

2. Under the preferential tariff treatment accorded by the AKFTA TIG Agreement, imports of stout/porter, beer including ale, medicated samsu and other samsu (under HS codes 22030010, 22030090, 22089010, 22089020, 22089030 and 22089040) originating from Philippines will be zero-rated. However, excise duty on these items will still be applicable at their respective rates.

### Procedures for Claiming Preferential Tariff

3. An importer may claim preferential tariff using a valid Certificate of Origin issued by the government authority designated by Philippines. A specimen copy of the Certificate of Origin (CO) is attached at Annex A for your reference. If the declaration or CO is available at the time of the import of the goods, traders can claim for preferential tariff when declaring the Customs permits. However, if the value of the consignment does not exceed US\$200.00 free on board (FOB), the requirement for a CO will be waived.

4. If the declaration or CO is not available at the time of import, no preferential treatment will be accorded to the goods. However, if the trader wishes to claim for preferential tariff, he must declare both the Customs and Excise Duty Rates in the TradeNet declaration as well as indicate in the 'Remarks' field the intention to claim for preferential tariff. In this instance, the trader is required to furnish the declaration or CO to Singapore Customs, Documentation Specialists Branch at Level 7, Revenue House, 55 Newton Road, Singapore 307987, **within one week** of release of the goods from the Customs Checkpoint for verification.

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## Procedures for Release of Goods for Local Consumption

5. Traders claiming preferential tariff for **conventional** goods are required to produce the declaration or CO, and the Duty Payment (DP) Permit showing the 'Duty rate 1' field as blank, together with the goods at the checkpoint for clearance. Officers from the Immigration and Checkpoint Authority (ICA) will endorse and retain the declaration or CO before releasing the goods at the checkpoints.

6. Traders claiming preferential tariff for **containerized** goods are required to produce the declaration or CO, and the Duty Payment (DP) Permit, together with the goods to the Customs Officer at the place of unstuffing for verification. For goods bonded in a Licenced Warehouse (LW), the trader can transmit an In-Payment (Duty & GST) Permit at preferential rate (i.e. with 'Customs Duty Rate' field blank) for release of the goods. For Direct Duty Payment, the goods can be released to the importer immediately after unstuffing.

## Rules of Origin for Exports to Philippines and Other Details

7. Information on Rules of Origin for exports to Philippines under AKFTA TIG Agreement can be found in Circular No. 11/2007 dated 23 May 2007. The circular can be downloaded at <http://www.customs.gov.sg>

8. For other details on the AKFTA TIG Agreement, please refer to ASEAN Secretariat's website at <http://www.aseansec.org/akfta.htm>.

## Enquiries

9. If you need further clarification on the contents of this circular, please call our Customs Call Centre at telephone number 6355 2000.



WINSTON TAY WEE HUA  
HEAD  
DOCUMENTATION SPECIALISTS BRANCH  
For DIRECTOR-GENERAL OF CUSTOMS

Original (Duplicate/Triplicate)

1. Goods consigned from (Exporter's business name, address, country)		Reference No. ASEAN-KOREA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)			
2. Goods consigned to (Consignee's name, address, country)		FORM AK Issued in _____ (Country) See Notes Overleaf			
3. Means of transport and route (as far as known)  Departure date   Vessel's name/Aircraft etc.   Port of Discharge		4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under ASEAN-Korea Free Trade Area Preferential Tariff <hr/> <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) <hr/> ..... Signature of Authorised Signatory of the Importing Country			
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of Invoices
11. Declaration by the exporter  The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in  ..... (Country)  and that they comply with the origin requirements specified for these goods in the ASEAN-KOREA Free Trade Area Preferential Tariff for the goods exported to  ..... (Importing Country)  ..... Place and date, signature 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"/> Exhibition <input type="checkbox"/> Back-to-Back CO					

OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential tariff under the ASEAN-KOREA Free Trade Agreement (AKFTA):

BRUNEI DARUSSALAM  
REPUBLIC OF KOREA  
MYANMAR  
THAILAND

CAMBODIA  
LAOS  
PHILIPPINES  
VIETNAM

INDONESIA  
MALAYSIA  
SINGAPORE

2. CONDITIONS: To enjoy preferential tariff under the AKFTA, goods sent to any Parties listed above:

- (i) must fall within a description of goods eligible for concessions in the country of destination;
- (ii) must comply with the consignment conditions in accordance with Rule 9 of Annex 3 (Rules of Origin) of the AKFTA; and
- (iii) must comply with the origin criteria in Annex 3 (Rules of Origin) of the AKFTA.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter and/or producer must 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 first country named in box 11 of this form	Insert in box 8
(a) Goods wholly obtained or produced in the territory of the exporting Party	"WO"
(b) Goods satisfying Rule 4.1 of Annex 3 (Rules of Origin) of the AKFTA	"CTH" or "RVC 40%"
(c) Goods satisfying the Product Specific Rules <ul style="list-style-type: none"> <li>- Change in Tariff Classification</li> <li>- Wholly Obtained or Produced in the territory of any Party</li> <li>- Regional Value Content</li> <li>- Regional Value Content + Change in Tariff Classification</li> <li>- Specific Processes</li> </ul>	"CTC" "WO-AK" "RVC" that needs to be met for the good to qualify as originating; e.g. "RVC 45%" The combination rule that needs to be met for good to qualify as originating; e.g. "CTH + RVC 40%" "Specific Processes"
(d) Goods satisfying Rule 6	"Rule 6"

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.

6. HARMONIZED SYSTEM NUMBER: The Harmonized System number shall be that of the importing Party.

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7. EXPORTER: The term "Exporter" in box 11 may include the manufacturer or the producer.
8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (√) in the relevant boxes in column 4 whether or not preferential tariff is accorded.
9. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, "the Third Country Invoicing" box should be ticked (√) and such information as name and country of the company issuing the invoice shall be indicated in box 7.
10. EXHIBITIONS: In cases where goods are sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party, in accordance with Rule 20 of the Operational Certification Procedures, the "Exhibitions" box should be ticked (√) and the name and address of the exhibition indicated in box 2.
11. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Rule 7 (2) of the Operational Certification Procedures, the "Back-to-Back CO" box should be ticked (√).