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To: All Traders and Declaring Agents

OPERATIONAL PROCEDURES FOR IMPORTS UNDER THE ASEAN-AUSTRALIA-NEW ZEALAND FREE TRADE AREA (AANZFTA) AGREEMENT

The AANZFTA Agreement will be implemented on 1 January 2010. This circular outlines the procedures for the claiming of preferential tariff for goods originating from Australia, New Zealand or a Member State of the Association of Southeast Asian Nations (ASEAN¹) which have ratified the AANZFTA Agreement.

Preferential Tariff for Imports

2. With effect from 1 January 2010, preferential tariff will be accorded to goods originating from Australia, New Zealand or a Member State of ASEAN under the AANZFTA Agreement.

3. Imports of stout/porter, beer including ale, medicated samsu and other samsu (under HS codes 22030010, 22030090, 22089010, 22089020, 22089030 and 22089040) originating from Australia, New Zealand or a Member State of ASEAN will be zero-rated. However, excise duty on these items will still be applicable at their respective rates.

Procedures for Claiming Preferential Tariff

4. An importer may claim preferential tariff based on a valid Certificate of Origin (CO), as shown in attached **Annex A**, issued by the issuing authority/body designated by Australia, New Zealand or a Member State of ASEAN.

5. Please note that the FOB value shall be indicated in Box 9 of the CO. However an exporter from Australia or New Zealand has the option of indicating the FOB value in Box 9 or providing it in a separate "Exporter Declaration", as shown in attached **Annex B**.

6. If the CO is available at the time of import of the goods, traders can claim for preferential tariff when declaring the customs permits. However, if the value of the

¹ Please note that the following ASEAN Member States namely Brunei, Myanmar, Philippines, Singapore and Vietnam are Parties to the AANZFTA as at the date of this Circular.

consignment originating from Australia, New Zealand or a Member State of ASEAN does not exceed US\$200.00 FOB, the requirement for a CO may be waived.

7. If the 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 under 'Customs Duty Rate' and 'Excise Duty Rate' fields in the TradeNet[®] declaration and also indicate in the 'Remarks' field the intention to claim for preferential tariff. Please submit the CO to Singapore Customs, Tariffs and Trade Services Branch at Level 7, Revenue House, 55 Newton Road Singapore 307987, **within one week** of cargo release for verification.

Procedures for Release of Goods for Local Consumption

8. Traders claiming preferential tariff for **conventional** goods are required to produce the CO and the In-Payment Permit showing the 'Customs Duty Rate' 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 CO before releasing the goods at the checkpoints.

9. Traders claiming preferential tariff for **containerized** goods are required to produce the CO and the In-Payment Permit, together with the goods to the Customs Officer at the place of unstuffing for verification. For goods bonded in a Licensed Warehouse (LW), traders can transmit an In-Payment Permit at preferential rate (ie with 'Customs Duty Rate' field blank) for subsequent release of the goods.

Rules of Origin for Exports to Australia, New Zealand or to a Member State of ASEAN and other Details

10. Information on Rules of Origin for exports to Australia, New Zealand or a Member State of ASEAN under the AANZFTA Agreement can be found in circular (No. 21/2009) dated 30 Dec 2009. Both circulars can be downloaded at <http://www.customs.gov.sg>.

11. For other details on the AANZFTA Agreement, please refer to the following website:
- <http://www.aseansec.org/22260.pdf>

Enquiries

12. If you need further clarification on the contents of this circular, please send your enquiries to customs_roo@customs.gov.sg.



MR DAVID FOO
HEAD
TARIFFS AND TRADE SERVICES BRANCH
for DIRECTOR-GENERAL OF CUSTOMS

| | | | | | |
|---|----------------------------------|--|--|---|--|
| 1. Goods Consigned from (Exporter's name, address and country) | | | Certificate No. Form AANZ | | |
| 2. Goods Consigned to (Importer's/ Consignee's name, address, country) | | | AGREEMENT ESTABLISHING THE ASEAN – AUSTRALIA – NEW ZEALAND FREE TRADE AREA (AANZFTA) CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) Issued in (Country) (see Overleaf Notes) | | |
| 3. Means of transport and route (if known) Shipment Date: Vessel's name/Aircraft etc.: Port of Discharge: | | | 4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under AANZFTA <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 on packages | 7. Number and kind of packages; description of goods including HS Code (6 digits) and brand name (if applicable) | 8. Origin Conferring Criterion (see Overleaf Notes) | 9. Quantity (Gross weight or other measurement), and value (FOB) (see Overleaf Notes) | 10. Invoice number(s) and date of invoice(s) |
| | | | | | |
| 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 rules of origin, as provided in Chapter 3 of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area for the goods exported to (importing country) Place and date, name, signature and company of authorised signatory | | | 12. Certification On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area. Place and date, signature and stamp of Authorised Issuing Authority/ Body | | |
| 13. (Back-to-back Certificate of Origin | | (Subject of third-party invoice | | (Issued retroactively | |
| (De Minimis | | (Accumulation | | | |

OVERLEAF NOTES

1. Countries which accept this form for the purpose of preferential treatment under the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (the Agreement):

| | | | | | |
|-----------|-------------------|-------------|-----------|----------|----------|
| Australia | Brunei Darussalam | Cambodia | Indonesia | Lao PDR | Malaysia |
| Myanmar | New Zealand | Philippines | Singapore | Thailand | Viet Nam |

(hereinafter individually referred to as a Party)

2. **CONDITIONS:** To be eligible for the preferential treatment under the AANZFTA, goods must:
- Fall within a description of products eligible for concessions in the importing Party;
 - Comply with all relevant provisions of Chapter 3 (Rules of Origin) of the Agreement.
3. **EXPORTER AND CONSIGNEE:** Details of the exporter of the goods (including name, address and country) and consignee (name and address) must be provided in Box 1 and Box 2, respectively.
4. **DESCRIPTION OF GOODS:** The description of each good in Box 7 must include the Harmonized Commodity Description and Coding System (HS) subheading at the 6-digit level of the exported product, and if applicable, product name and brand name. This information should be sufficiently detailed to enable the products to be identified by the customs officer examining them.
5. **ORIGIN CRITERIA:** For the 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 wholly produced or obtained satisfying Article 2.1(a) of the Agreement | WO |
| (b) Goods produced entirely satisfying Article 2.1(c) of the Agreement | PE |
| (c) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(a) of the Agreement | RVC |
| (d) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(b) of the Agreement | CTH |
| (e) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.2, i.e., if the good is specified in Annex 2, all the product specific requirements listed have been met: <ul style="list-style-type: none"> - Change in Tariff Classification - Regional Value Content - Other, including a Specific Manufacturing or Processing Operation or a CTC or RVC requirement combined with an additional requirement | PSR(CTC) PSR(RVC) PSR(Other) |

6. **EACH GOOD CLAIMING PREFERENTIAL TARIFF TREATMENT MUST QUALIFY IN ITS OWN RIGHT:** 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 exported.
7. **FOB VALUE:**
- An exporter from an ASEAN Member State must provide in Box 9 the FOB value of the goods
 - An exporter from Australia or New Zealand can complete either Box 9 or provide a separate "Exporter Declaration" stating the FOB value of the goods.
8. **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.
9. **SUBJECT OF THIRD PARTY INVOICE:** In case where invoices are issued by a third country, in accordance with Rule 22 of the Operational Certification Procedures, the "SUBJECT OF THIRD-PARTY INVOICE" box in Box 13 should be ticked (✓). The number of invoices issued by the manufacturers or the exporters and the number of invoice issued by the trader (if known) for the importation of goods into the importing Party should be indicated in Box 10.
10. **BACK-TO-BACK CERTIFICATE OF ORIGIN:** In the case of a back-to-back certificate of origin issued in accordance with paragraph 3 of Rule 10 of the Operational Certification Procedures, the back-to-back certificate of origin in Box 13 should be ticked (✓).
11. **CERTIFIED TRUE COPY:** In case of a certified true copy, the words "CERTIFIED TRUE COPY" should be written or stamped on Box 12 of the Certificate with the date of issuance of the copy in accordance with Rule 11 of the Operational Certification Procedures.
12. **FOR OFFICIAL USE:** The Customs Authority of the Importing Party must indicate (✓) in the relevant boxes in Box 4 whether or not preferential tariff treatment is accorded.
13. **BOX 13:** The items in Box 13 should be ticked (✓), as appropriate, in those cases where such items are relevant to the goods covered by the Certificate.

EXPORTER DECLARATION

ASEAN-AUSTRALIA-NEW ZEALAND FREE TRADE AREA

FREE-ON-BOARD VALUE OF GOODS

“I.....(*name of exporter representative*) of
(*name of exporter company*) declare
 that the Free-on-Board (FOB) value of the goods included on Certificate of Origin Number
(*insert CoO number*) exported from [Australia / New Zealand] to
(*name of importing country*) is as below.

NOTE: The FOB value should be separately stated for each line of goods listed on the Certificate of Origin.

| CERTIFICATE LINE NUMBER | FOB VALUE | DESCRIPTION OF GOODS AS STATED IN THE CERTIFICATE OF ORIGIN |
|------------------------------------|----------------------|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

(insert additional lines as necessary)

.....
 (Signature of exporter representative)

.....
 (Name of exporter representative)

.....
 (Name of exporter)

.....
 (Date)