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To: All Manufacturers and Traders
registered with Singapore Customs

IMPLEMENTATION OF THE ASEAN TRADE IN GOODS AGREEMENT (ATIGA)

This Circular outlines the changes to the current ASEAN Free Trade Area-Common Effective Preferential Tariff (AFTA-CEPT) Scheme following the entry into force of the ATIGA on 17 May 2010.

Brief Information on ATIGA

2. The ATIGA is an improvement over the AFTA-CEPT Scheme, which was previously implemented in 1993. While the AFTA-CEPT Scheme has served the trading communities in ASEAN well, the changes in business processes, coupled with the fact that ASEAN has matured in the area of trade-in-goods, have made it timely for the AFTA-CEPT scheme to be enhanced to better serve the needs of the trading communities in ASEAN.
3. Essentially, the ATIGA is similar to a Trade-in-Goods (TIG) chapter of a Free Trade Agreement (FTA), which comprises both tariff and non-tariff elements (e.g. trade disciplines on Sanitary and Phytosanitary (SPS) measures, Customs Procedures, and Trade Facilitation, among others).
4. The full text of the ATIGA can be downloaded at the following website maintained by ASEAN Secretariat: <http://www.aseansec.org/19801.htm>

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by assuring the integrity of the trading system*

Changes and Impact to Existing Manufacturers and Traders

5. The following are the changes brought about by the implementation of the ATIGA and the corresponding impact:

	Party Involved	Changes Made	Effective Date	Impact
i	Exporters	New ATIGA Form D issued by Singapore Customs. (See attached Annex A.)	1 July 2010	Exporters will need to forward the new Preferential Certificate of Origin (ATIGA Form D) to their overseas importer for their onward presentation to the importing Customs Authority to claim for preferential tariff treatment.
ii	Manufacturers	New Cost Statement template for ATIGA Form D. (See attached Annex B.)	21 Jun 2010	
	a) with existing cost statements			No action required.
	b) preparing cost statements for new products, or renewing the previously approved cost statements			Manufacturers should prepare their cost statement of new products using the new template for submission to Singapore Customs for verification.
iii	Importers	New ATIGA Form D accepted by Singapore Customs for imports of dutiable products accorded preferential tariff treatment	17 May 2010	With effect from 17 May 2010 , an importer may claim for preferential tariff for imports of stout/porter, beer including ale, medicated samsu and other samsu originating from eligible ASEAN Member States by submitting the new ATIGA Form D. There is no change to the other procedures for claiming preferential imports

6. ASEAN Member States will continue to accept preferential tariff claims based on both the current CEPT Form D and the new ATIGA Form D formats until 17 Nov 2010. From 18 Nov 2010 onwards, ASEAN Member States will only accept the new ATIGA Form D for preferential tariff claims.

Enquiries

7. For enquiries, you may email to “customs_roo@customs.gov.sg”.



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

ORIGINAL													
1. Goods consigned from (Exporter's business name, address, country)		Reference No. ASEAN TRADE IN GOODS AGREEMENT / ASEAN INDUSTRIAL COOPERATION SCHEME CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM D Issued in Singapore See Overleaf Notes											
2. Goods consigned to (Consignee's name, address, country)													
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 Trade in Goods Agreement <input type="checkbox"/> Preferential Treatment Given Under ASEAN Industrial Cooperation Scheme <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 type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin Criterion (see Overleaf Notes)	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 Trade in Goods Agreement 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. <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Third-Country Invoicing</td> <td><input type="checkbox"/> Exhibition</td> </tr> <tr> <td><input type="checkbox"/> Accumulation</td> <td><input type="checkbox"/> De Minimis</td> </tr> <tr> <td><input type="checkbox"/> Back-to-Back CO</td> <td><input type="checkbox"/> Issued Retroactively</td> </tr> <tr> <td><input type="checkbox"/> Partial Cumulation</td> <td></td> </tr> </table>						<input type="checkbox"/> Third-Country Invoicing	<input type="checkbox"/> Exhibition	<input type="checkbox"/> Accumulation	<input type="checkbox"/> De Minimis	<input type="checkbox"/> Back-to-Back CO	<input type="checkbox"/> Issued Retroactively	<input type="checkbox"/> Partial Cumulation	
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<input type="checkbox"/> Partial Cumulation													

OVERLEAF NOTES

1. Member States which accept this form for the purpose of preferential treatment under the ASEAN Trade in Goods Agreement (ATIGA) or the ASEAN Industrial Cooperation (AICO) Scheme:

BRUNEI DARUSSALAM	CAMBODIA	INDONESIA
LAO PDR	MALAYSIA	MYANMAR
PHILIPPINES	SINGAPORE	THAILAND
VIETNAM		

2. CONDITIONS: The main conditions for admission to the preferential treatment under the ATIGA or the AICO Scheme are that goods sent to any Member States listed above must:

- (i) fall within a description of products eligible for concessions in the country of destination;
- (ii) comply with the consignment conditions in accordance with Article 32 (Direct Consignment) of Chapter 3 of the ATIGA; and
- (iii) comply with the origin criteria set out in Chapter 3 of the ATIGA.

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 exporting Member State satisfying Article 27 (Wholly Obtained) of the ATIGA	"WO"
(b) Goods satisfying Article 28 (Non-wholly obtained) of the ATIGA <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%"

- 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 PRODUCTS: The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer and any trade mark shall also be specified.
- 6. HARMONISED SYSTEM NUMBER: The Harmonised System number shall be that of In ASEAN Harmonised Tariff Nomenclature (AHTN) Code of the importing Member State.
- 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 Member State must indicate (✓) in the relevant boxes in column 4 whether or not preferential treatment is accorded.
- 9. MULTIPLE ITEMS: For multiple items declared in the same Form D, if preferential treatment is not granted to any of the items, this is also to be indicated accordingly in box 4 and the item number circled or marked appropriately in box 5.
- 10. 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.
- 11. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Rule 11 (Back-to-back CO) of Annex 8 of the ATIGA, the "Back-to-Back CO" box should be ticked (✓).
- 12. EXHIBITIONS: In cases where goods are sent from the exporting Member State for exhibition in another country and sold during or after the exhibition for importation into a Member State, in accordance with Rule 22 of Annex 8 of the ATIGA, the "Exhibitions" box should be ticked (✓) and the name and address of the exhibition indicated in box 2.
- 13. ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form D) may be issued retroactively, in accordance with paragraph 2 of Rule 10 of Annex 8 of the ATIGA, the "Issued Retroactively" box should be ticked (✓).
- 14. ACCUMULATION: In cases where goods originating in a Member State are used in another Member State as materials for finished goods, in accordance with paragraph 1 of Article 30 of the ATIGA, the "Accumulation" box should be ticked (✓).
- 15. PARTIAL CUMULATION (PC): If the Regional Value Content of the material is less than forty percent (40%), the Certificate of Origin (Form D) may be issued for cumulation purposes, in accordance with paragraph 2 of Article 30 of the ATIGA, the "Partial Cumulation" box should be ticked (✓).
- 16. DE MINIMIS: If a good that does not undergo the required change in tariff classification does not exceed ten percent (10%) of the FOB value, in accordance with Article 33 of the ATIGA, the "De Minimis" box should be ticked (✓).



SAMPLE FORMAT

ANNEX B

COST STATEMENT FOR THE EXPORT OF PRODUCT UNDER ATIGA

Name of Manufacturer	:		Entity Identifier/UEN:	
Description of Product	:		HS Code:	
Model No	:		Unit Price:	S\$ (FOB)
Country exported to	:			

This Cost Statement is for _____ Unit(s)

Date of Cost Statement : _____

Description	HS Code *	Country of Origin	Supplier' s Name (if Locally Manufactured)	Unit Cost (CIF)			
				Local	Foreign	ASEAN	Total
1. Raw Materials, Parts & Components (Please give detailed breakdown)							
a)							
b)							
c)							
d)							
2. Direct Labour Cost : Wages Other benefits (CPF, medical benefits etc) (Please give detailed breakdown)							
3. Direct Overhead Cost : (eg Factory rent, Depreciation costs, Maintenance) (Please give detailed breakdown)							
4. Ex-Factory Cost (1+2+3)							
5. Profit							
6. Ex-Factory Price (4+5)							

*** Applicable for products – qualifying under the Change in Tariff Classification (CTC) rule. Please declare the HS subheading code (1st 6 digits) of foreign materials and materials of undetermined origin.**

Calculations :

$$\text{1. Single Country Content} = \frac{\text{Local Material Cost + Direct Labour \& Direct Overheads + Profit}}{\text{FOB Price}} \times 100 = \underline{\hspace{2cm}} \%$$

OR

$$\text{2. ASEAN Cumulative Content} = \frac{\text{Local \& ASEAN Material Cost + Direct Labour \& Direct Overheads + Profit}}{\text{FOB Price}} \times 100 = \underline{\hspace{2cm}} \%$$

(See Note 5 overleaf)

Declaration : I declare that the information provided by me is true and correct. I will permit, as and when required, inspection of our factory/goods by officers of the Singapore Customs and undertake to maintain up-to-date costing records.

Signature & Name of Managing Director

Signature & Name of Accountant

This cost statement is prepared by :

Signature : _____

Tel : _____

(Please see next page for Guidelines)

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SINGAPORE CUSTOMS

TARIFFS AND TRADE SERVICES BRANCH

GUIDELINES ON THE PREPARATION OF THE MANUFACTURING COST STATEMENT

The following procedures will apply when submitting the Manufacturing Cost Statement for the Singapore Customs' verification:

- 1) Check with the Tariffs and Trade Services Branch of the Singapore Customs on the origin criteria that your product must comply with to qualify for preferential treatment.
- 2) Prepare the Cost Statement for every product model to be exported. This must be prepared on your Company's letterhead according to the format prescribed by the Tariffs and Trade Services Branch.
- 3) Submit your Cost Statement for the product which must reach the Tariffs and Trade Services Branch at least 7 working days before the export of goods.
- 4) Give actual cost of materials used, labour and overhead costs in each Cost Statement. Projection of production costs is not allowed.
- 5) Submit supplier's invoice of every material used which is manufactured locally. If the material is of ASEAN origin and you want your product to qualify under the ASEAN Cumulative Content, please submit the ATIGA Form D issued by the ASEAN country concerned.
- 6) Update your costing yearly or earlier when there are variations in your prices, costs, sources of materials used, etc.
- 7) Ensure that the Cost Statement is declared to be true and correct by the Managing Director and the Accountant.
- 8) Contact the Tariffs and Trade Services Branch for advice when you need clarification in preparing the Cost Statement.