



Circular No: 06/2014
3 Apr 2014

To All Manufacturers and Traders Registered with Singapore Customs

Dear Sir/Madam

RULES OF ORIGIN UNDER THE AGREEMENT BETWEEN SINGAPORE AND THE SEPARATE CUSTOMS TERRITORY OF TAIWAN, PENGHU, KINMEN AND MATSU ON ECONOMIC PARTNERSHIP (ASTEP)

The ASTEP will be implemented on 19 April 2014. This circular outlines the salient points of the Rules of Origin requirements and operational procedures for exports of Singapore-originating goods claiming preferential tariff treatment in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (“Chinese Taipei”).

2 Under the Trade in Goods Chapter of the Agreement, Chinese Taipei has provided a list of goods that are subject to tariff reductions at different time frames. You are advised to refer to Annex 3B to Chapter 3 of the legal text of the ASTEP to obtain the appropriate preferential tariff rate for the import of your good into Chinese Taipei. The full details of the ASTEP are available via the IE Singapore’s website at <http://www.iesingapore.com/astep>.

Rules of Origin for Originating Goods

3 Your goods may qualify for preferential tariff treatment for their importation into Chinese Taipei if they fulfill the following Rules of Origin:

For Goods Wholly Obtained or Produced

- a) The goods are wholly obtained or produced in Singapore, as specified in Article 4.1 of the Rules of Origin (ROO) Chapter; or

For Goods Not Wholly Obtained or Produced

- b) The goods are manufactured in Singapore and satisfy the Product Specific Rules specified in Annex 4B to the ROO Chapter.

Accumulation

4 The Chinese Taipei and Singapore are treated as a single production area. This means that any good or material that originated from Chinese Taipei will be deemed to have originated from Singapore, and vice versa, provided the good or material satisfies the rules of origin requirements under the Agreement.

Documentation Procedures

5 To enable the importers in Chinese Taipei to claim preferential tariff treatment under the ASTEP, the Singapore exporter or producer shall complete and sign a Declaration of Origin to certify that a good qualifies as an originating good for its importation into the territory. This is to be done using the template set out in **Annex A**. In addition, when you declare your permit application in TradeNet[®], please ensure that "PRI" is selected under the "Preferential Indicator" field. This is an indication that preferential tariff treatment will be claimed when the good is imported into Chinese Taipei by your overseas importer. Please check with your TradeNet[®] software vendor if you are unable to locate the "Preferential Indicator" field.

6 Singapore producers and exporters who issue the Declaration of Origin under the ASTEP should be well-acquainted with the qualifying origin criteria of their goods. We encourage you to familiarise yourself with the Rules of Origin and other requirements in the ASTEP to take advantage of the benefits of the Agreement when you export to Chinese Taipei. Please share the contents of this circular with other colleagues in your organisation and business partners if relevant.

Retention of Documents

7 Documents relating to the production and export shipments accompanied by Declarations of Origin should be kept for no less than 3 years from the date on which the Declaration was issued or signed for post-verification checks.

Preferential Tariff Treatment for Imports under the ASTEP

8 Another circular, No. 07/2014 dated 3 Apr 2014, relating to the claiming of preferential tariff treatment for imports into Singapore under the ASTEP is separately issued. Both circulars can be downloaded at <http://www.customs.gov.sg>.

Enquiries

9 If you need further clarifications on the contents of this circular, you may send your enquiries to customs_roo@customs.gov.sg.

10 Any other clarifications on the ASTEP can be raised to IE Singapore via the feedback form available at <http://www.iesingapore.com/astep>.

Yours faithfully

Goh Yeow Meng
Head Tariffs & Trade Services
for Director-General of Customs
Singapore Customs

(This is a computer-generated circular. No signature is required.)

TEMPLATE FOR DECLARATION OF ORIGIN

DECLARATION OF ORIGIN

Agreement between Singapore and the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (“Chinese Taipei”) on Economic Partnership (“ASTEP”)

1. Name of Exporter: Address:		
2. Name of Consignee: Address:		
3. Producer name: (Optional field & to be filled only if known)		
4. Description of Goods	5. HS Tariff Classification	6. Number & Date of Invoice
<p>7. I hereby declare that the goods enumerated on this invoice are originating from the territory of <i>Singapore / Chinese Taipei</i> and they comply with the origin requirements specified for those goods in the ASTEP.</p> <p>The information on this document is true and accurate and I assume the responsibility for providing such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.</p> <p>I agree to maintain and present upon request, documentation necessary to support this declaration of origin, and to inform, in writing, all persons to whom the declaration of origin was given of any changes that could affect the accuracy or validity of this certification.</p>		
8. Name, Designation, Date and Signature:		

INSTRUCTIONS FOR FILLING THE DECLARATION OF ORIGIN

The Declaration of Origin shall be completed by the exporter of the goods legibly in English. Annexes may be attached if the spaces provided are insufficient.

Field 1	Indicate legal name, address of the exporter.
Field 2	Indicate legal name, address of the importer.
Field 3	Indicate legal name, address of the producer, if known.
Field 4	Provide a full description of each good. The description shall be sufficiently detailed to relate it to the description of the good contained in the invoice, as well as with the description that corresponds to it in the Harmonized System (HS).
Field 5	For each good described in Field 4, identify the six digits corresponding to the HS tariff classification of the importing authority.
Field 6	For each good described in Field 4, identify the number and date of invoice. The invoice number should not be post-dated.
Field 7	Declaration of origin as applicable: a. For exports from Singapore, please declare “Singapore”; b. For exports from Chinese Taipei, please declare “Chinese Taipei”.
Field 8	This field must be completed, signed and dated by the exporter or producer. The date must be the date the Declaration of Origin was completed and signed.