



Circular No: 07/2014
3 Apr 2014

To Traders and Declaring Agents

Dear Sir/Madam

OPERATIONAL PROCEDURES FOR IMPORTS FROM THE SEPARATE CUSTOMS TERRITORY OF TAIWAN, PENGHU, KINMEN AND MATSU 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 Apr 2014. This circular outlines the procedures for the claiming of preferential tariff treatment for originating goods from the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (“Chinese Taipei”) under the ASTEP.

Preferential Tariff Rates for Imports

2 With effect from 19 Apr 2014, the customs duty for the import of stout/porter, beer including ale, medicated samsu or other samsu (under the HS codes 22030010, 22030090, 22089010, 22089020, 22089030 and 22089040) originating from Chinese Taipei will be zero-rated. However, excise duty on these items will still be applicable at their respective rates.

Procedures for Claiming Preferential Tariff Treatment

3 An importer may claim for preferential tariff treatment using a Declaration of Origin completed and signed by the exporter or producer, certifying that a good qualifies as an originating good. The Declaration of Origin is to be in the template set out in **Annex A**. If the Declaration of Origin is available at the time of the importation of the goods, the importer can make a claim for preferential tariff treatment when declaring the Customs permits. However, if the customs value of the goods, based on Cost, Insurance and Freight (named port of destination) - “CIF” Incoterms, does not exceed US\$1,000.00, the requirement for a Declaration of Origin will be waived.

Documentation Procedures

4 An importer who wishes to claim preferential tariff treatment for his goods is required to specify his intention to do so in the TradeNet[®] declaration for his In-

Payment permit by leaving the “Customs Duty Rate” field as blank and indicating “PRF” in the “Preferential Indicator” field. He is required to still declare the excise duty rate of the goods accordingly in the permit declaration.

Where Declaration of Origin is available at time of Importation

5 In the case where the Declaration of Origin is available at the time of importation, the importer is to submit the Declaration of Origin, duly-declared In-Payment Permit, commercial invoice and bill of lading (B/L) to Singapore Customs, Tariffs and Trade Services Branch at Level 7, Revenue House, 55 Newton Road Singapore 307987, within one week of the release of the goods from the Customs checkpoint for our verification. If the Declaration of Origin is not submitted to us within the stipulated period, we will proceed with duty recovery.

Where Declaration of Origin is not available at time of Importation

6 If a Declaration of Origin is not available at the time of importation but the importer wishes to make a claim for preferential tariff treatment when he subsequently obtains the Declaration of Origin, he is required to state his intent to do so in the “Remarks” column of the TradeNet[®] declaration for his In-Payment permit, and make a full payment of the customs duty for the goods (pending his receipt of the Declaration of Origin). In the declaration, the importer is to declare the customs duty in the “Customs Duty Rate” field accordingly and leave the “Preference Indicator” field blank. The importer must apply for a refund of the excess duties paid with the necessary supporting documents, which include a valid Declaration of Origin, within one year from the date of importation.

Goods bonded in Licensed Warehouse

7 For goods bonded in a Licensed Warehouse (LW), the importer is required to furnish the Declaration of Origin and other relevant documents to Singapore Customs, Tariffs and Trade Services Branch at Level 7, Revenue House, 55 Newton Road Singapore 307987 within the validity (1 year) of the Declaration of Origin and before the release of the goods from the LW for our verification. Only when the preferential tariff treatment is granted by us, can the importer then declare an In-Payment Permit at preferential tariff rate (i.e. with the “Customs Duty Rate” field left blank and “PRF” indicated in the “Preferential Indicator” field) for the subsequent release of the goods.

Rules of Origin for Exports to Chinese Taipei and other Details

8 Information on the Rules of Origin for exports to Chinese Taipei under the ASTEP can be found in a separate circular (No. 06/2014) dated 3 Apr 2014. Both circulars can be downloaded at <http://www.customs.gov.sg>.

9 For other details on the ASTEP, please refer to IE Singapore’s website at <http://www.iesingapore.com/astep>.

Enquiries

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

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.