



Circular No: 09/2014  
23 May 2014

To All Manufacturers and Traders Registered with Singapore Customs

Dear Sir/Madam

**ABOLISHMENT OF FREE ON BOARD (FOB) VALUE IN THE ASEAN TRADE IN GOODS AGREEMENT (ATIGA) PREFERENTIAL CERTIFICATE OF ORIGIN (CO) FORM D AND ASEAN-KOREA FREE TRADE AGREEMENT (AKFTA) PREFERENTIAL CO FORM AK**

This circular outlines the changes to the ATIGA Form D and AKFTA Form AK with effect from 1 Jun 2014.

**Abolishment of the FOB Value**

2 ASEAN Member States with the exception of Cambodia and Myanmar will implement the removal of the requirement to state the FOB value in Box 9 of the ATIGA Form D and AKFTA Form AK in cases where Wholly Obtained (WO), Change in Tariff Classification (CTC), Process Rule or Specific Processes is applied as the origin criterion. Please see **Annex A** and **Annex B** for the revised ATIGA Form D and AKFTA Form AK.

3 For exports to and imports from Cambodia and Myanmar using the ATIGA Form D or AKFTA Form AK, there will be a 2-year flexibility period where the FOB value would need to be reflected in Box 9 of the ATIGA Form D or AKFTA Form AK regardless of the origin criterion declared.

4 All other requirements on the ATIGA Form D and AKFTA Form AK remain unchanged. Do note that the FOB value of the product must still be declared in the export Cargo Clearance Permit regardless of the origin criterion declared.

## Enquiries

5 If you need further clarifications on the contents of this circular, you may send your enquiries to [customs\\_roo@customs.gov.sg](mailto: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.)*

# Annex A

ORIGINAL

1. Goods consigned from (Exporter's business name, address, country)		<b>Reference No.</b>  <b>ASEAN TRADE IN GOODS AGREEMENT /                  ASEAN INDUSTRIAL COOPERATION SCHEME                  CERTIFICATE OF ORIGIN                  (Combined Declaration and Certificate)                  FORM D</b>  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) where RVC is applied	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. <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					



## 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"> <li>• Regional Value Content</li> <li>• Change in Tariff Classification</li> <li>• Specific Processes</li> <li>• Combination Criteria</li> </ul>	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 (✓).

# Annex B

ORIGINAL

1. Goods consigned from (Exporter's business name, address, country)		<b>Reference No.</b>  <b>ASEAN-KOREA FREE TRADE AREA                  PREFERENTIAL TARIFF                  CERTIFICATE OF ORIGIN                  (Combined Declaration and Certificate)</b>  <b>FORM AK</b> Issued in Singapore  See Notes Overleaf			
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-Korea Free Trade Area Preferential Tariff  <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 Notes overleaf)	9. Gross weight or other quantity and value (FOB only when RVC criterion is used)	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	CAMBODIA	INDONESIA
REPUBLIC OF KOREA	LAOS	MALAYSIA
MYANMAR	PHILIPPINES	SINGAPORE
THAILAND	VIETNAM	

**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. Any trade mark shall also be specified.
- 6. FREE-ON-BOARD (FOB) VALUE:** The FOB value in Box 9 shall be reflected only when the Regional Value Content criterion is applied in determining the origin of goods. The CO (Form AK) issued to and from Cambodia and Myanmar shall reflect the FOB value, regardless of the origin criteria used, for the next two (2) years upon the implementation of this new arrangement.
- 7. HARMONIZED SYSTEM NUMBER:** The Harmonized System number shall be that of the importing Party.
- 8. EXPORTER:** The term "Exporter" in box 11 may include the manufacturer or the producer.
- 9. 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.
- 10. THIRD COUNTRY INVOICING:** In cases where invoices are issued by a third country, the "Third Country Invoicing" box should be ticked (✓) and such informations as name and country of the company issuing the invoice shall be indicated in box 7.
- 11. 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.
- 12. 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 (✓).