



Circular No: 10/2014
1 Jul 2014

To All Manufacturers and Traders Registered with Singapore Customs

Dear Sir/Madam

GRADUATION OF SINGAPORE FROM THE CANADIAN GENERALIZED SYSTEM OF PREFERENCES (GSP)

Singapore will graduate from the Canadian GSP, designated by Canada as General Preferential Tariff (GPT), with effect from 1 Jan 2015. For further information, please refer to <http://www.gazette.gc.ca/rp-pr/p2/2013/2013-10-09/html/sor-dors161-eng.php>.

2 With the graduation, all Singapore-origin goods exported from Singapore to Canada on or after 1 Jan 2015 will no longer be entitled to GPT benefits.

3 However, Singapore-origin goods which satisfy the rules of origin for GPT and which are in transit to Canada before 1 Jan 2015 may still be eligible for GPT benefits if the export from Singapore to Canada is covered by a valid Certificate of Origin Form A issued by Singapore Customs ("Form A") or Exporter's Statement of Origin.

Enquiries

4 A list of frequently asked questions (FAQ) is attached in **Annex A**. For further clarifications, you may write to customs_roo@customs.gov.sg.

Yours faithfully

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

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

FAQ

1. What is an Exporter's Statement of Origin?

It is a proof of origin provided by an exporter in a beneficiary country in lieu of a Form A. The Canadian importer may use the Statement of Origin to claim GPT benefits for his import. For more information, please refer to the United Nations Conference on Trade and Development's "GSP – Handbook on the Scheme of Canada" at http://unctad.org/en/PublicationsLibrary/itcdtsbmisc66rev1_en.pdf.

2. My manufacturing cost statement (MCS) for the export of my product under the Canadian GSP is valid beyond 1 Jan 2015. Can I continue to apply for a Form A with the MCS for my exports to Canada on or after 1 Jan 2015?

No. With Singapore's graduation from the Canadian GSP, all manufacturing cost statements verified by Singapore Customs for the export of the relevant products under the Scheme which are dated later than 1 Jan 2014 shall be rendered invalid as of 1 Jan 2015.

3. I have exported some Singapore-origin goods to Canada before 1 Jan 2015 but did not apply for a Form A at the point of the exportation. Can I still make a retroactive application with Singapore Customs for the Certificate?

You may make a retroactive Form A application with Singapore Customs for your export to Canada if:

- i. The goods concerned satisfied the rules of origin for GPT;
- ii. The manufacturer is registered with Singapore Customs for the manufacturing of the goods;
- iii. The manufacturer of the goods had in his possession a valid manufacturing cost statement for the export of the goods under the Canadian GSP verified by Singapore Customs at the point of exportation;
- iv. The export was carried out before 1 Jan 2015; and
- v. A Form A was not applied for at the point of exportation due to involuntary errors or omissions (such as cases where the Canadian importer only requested for the Form A after the import was effected).

The retroactive Form A application is to be made via TradeNet[®] within 1 year of the goods' departure from Singapore.

4. I have obtained a Form A for my shipment which was scheduled to depart Singapore for Canada before 1 Jan 2015. However, due to unforeseen circumstances, the shipment will only depart Singapore after 1 Jan 2015. Can the importer in Canada still use the Form A to claim GPT benefits?

No. All Singapore-origin goods exported to Canada from Singapore on or after 1 Jan 2015 will not be eligible for GPT benefits. Please return the unused Form A to Singapore Customs for cancellation. Please also ensure that your export permit is amended accordingly within its validity period to reflect the correct departure date.