



Circular No: 13/2017
13 Sep 2017

To Traders and Declaring Agents

Dear Sir/Madam

**OPERATIONAL PROCEDURES FOR IMPORTS FROM THE REPUBLIC OF
TURKEY UNDER THE TURKEY-SINGAPORE FREE TRADE AGREEMENT
(TRSFTA)**

The TRSFTA will be implemented on 1 Oct 2017. This circular outlines the procedures for claiming preferential tariff treatment on originating goods from the Republic of Turkey (“Turkey”) under the TRSFTA.

Preferential Tariff Rates for Imports

2 With effect from 1 Oct 2017, 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 Turkey under the TRSFTA 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 preferential tariff treatment using an origin declaration made out by the exporter in Turkey on the invoice or any other commercial document which must describe the goods in sufficient detail to enable its identification. The text and details contained in the origin declaration shall follow that set out in **Annex A**. If the origin declaration 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. The full legal text of the TRSFTA may be obtained via IE Singapore’s website at <https://www.iesingapore.gov.sg/Trade-From-Singapore/International-Agreements/free-trade-agreements/Singapore-FTA>.

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 blank and indicating “PRF” in the “Preferential Indicator” field. He is required to declare the excise duty rate of the goods accordingly in the declaration.

Where Origin Declaration is available at time of Importation

5 In the case where the origin declaration is available at the time of importation, the importer is to submit, by hand, post or courier, the origin declaration, duly-declared In-Payment Permit, commercial invoice, bill of lading (B/L) and other relevant documents to Singapore Customs, Tariffs and Trade Services Branch at or to 55 Newton Road, #07-01, Revenue House, Singapore 307987, within one week of the release of the goods from the Customs checkpoint for our verification. If the origin declaration is not submitted to us within the stipulated period, we will proceed with duty recovery.

Where Origin Declaration is not available at time of Importation

6 If an origin declaration 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 origin declaration, 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 origin declaration). In the declaration, the importer is to declare the customs duty in the “Customs Duty Rate” field accordingly and leave the “Preferential Indicator” field blank. The importer must apply for a refund of the excess duties paid with the necessary supporting documents, which includes a valid origin declaration, 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, via hand, post or courier, the origin declaration, In-Non Payment Permit, commercial invoice and other relevant documents to Singapore Customs, Tariffs and Trade Services Branch at or to 55 Newton Road, #07-01, Revenue House, Singapore 307987 within the validity (1 year) of the origin declaration 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 Turkey and other Details

8 Information on the Rules of Origin for exports to Turkey under the TRSFTA can be found in a separate circular (No. 12/2017) dated 13 Sep 2017. Both circulars can be downloaded from <http://www.customs.gov.sg>.

9 For other details on the TRSFTA, please refer to IE Singapore’s website at <https://www.iesingapore.gov.sg/Trade-From-Singapore/International-Agreements/free-trade-agreements/Singapore-FTA>.

Clarification

10 Please refer to the Frequently Asked Questions (FAQ) on operational procedures for imports from Turkey under the TRSFTA in **Annex B** for more details or you may send your enquiries to customs_roo@customs.gov.sg for further clarifications on the contents of this circular.

Yours faithfully

Chua Yock Chin
Head Tariffs and Trade Services
for Director-General of Customs
Singapore Customs

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

We hope that this circular has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this circular at customs_roo@customs.gov.sg.

ORIGIN DECLARATION TEXT

The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of *Turkey* preferential origin under Turkey-Singapore Free Trade Agreement.

.....
(Place and date)

.....
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)



FAQ

1. Is my product eligible for preferential tariff treatment under the TRSFTA?

The following items originating from Turkey are eligible for preferential treatment tariff when imported from Turkey into Singapore under the TRSFTA: stout/porter, beer including ale, medicated samsu or other samsu (under the HS codes 22030010, 22030090, 22089010, 22089020, 22089030 and 22089040). The Customs duties for all other goods are already zero.

2. Does the TRSFTA cover GST rebate?

No. The preferential tariff treatment accorded under the TRSFTA only pertains to customs duties. All other taxes, such as GST and Excise duty, are excluded from the scope of the Agreement and remain applicable, where relevant.

3. What are the product details my supplier should include in its commercial invoice with the origin declaration to enable the good's identification by Singapore Customs?

The document on which the origin declaration is inserted should provide a product description that is generic enough for the good to be identified by Singapore Customs, while also including product information such as the model, brand and trademark (if any) of the good. Such information should also tally with that provided in your In-(Non)Payment Permit and other trade/shipping documents submitted.