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Circular No: 18/2005

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**SINGAPORE CUSTOMS**

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To: All Manufacturers registered with  
Documentation Specialists Branch of  
Singapore Customs



## **SINGAPORE - JORDAN FREE TRADE AGREEMENT (SJFTA) ON RULES OF ORIGIN FOR EXPORTS TO JORDAN**

The Jordan-Singapore Free Trade Agreement (JSFTA) will be implemented on 22 August 2005. This circular outlines the salient points of the Rules of Origin requirements and the operational procedures under the JSFTA for export to Jordan.

2 Before applying for the Preferential Certificate of Origin for export to Jordan, please check on your good's eligibility for tariff reduction via the FTA website – [http://app.fta.gov.sg/asp/fta/jordan\\_text.asp](http://app.fta.gov.sg/asp/fta/jordan_text.asp) (Annex 2A of the Legal Text).

### **Rules of Origin for Wholly Obtained or Produced Goods**

3. Your goods may qualify for the preferential tariff treatment for importation into Jordan under the following rules of origin:

- (a) mineral goods extracted from Singapore;
- (b) vegetable goods harvested in Singapore;
- (c) live animals born and raised in Singapore;
- (d) goods obtained from hunting, trapping, fishing, or aquaculture conducted in Singapore;
- (e) goods (fish, shellfish, and other marine life) taken from the sea by vessels registered or recorded with Singapore and flying its flag;
- (f) goods produced exclusively from goods referred to in paragraph (e) on board factory ships registered or recorded with Singapore and flying its flag;
- (g) goods taken by Singapore, or a person of Singapore, from the seabed or beneath the seabed outside territorial waters, provided that Singapore has rights to exploit such seabed;
- (h) waste and scrap derived from
  - (i) production in Singapore; or
  - (ii) used goods collected in Singapore, provided that such goods are fit only for the recovery of raw materials.

## Rules of Origin for Manufactured Goods

4. All goods (with the exception of textile and apparel goods) must fulfill a minimum local value content of 35%, calculated using the following method:

$$LVC = \frac{AV - VNM}{AV} \times 100$$

where:

**LVC** is the local value content, expressed as a percentage;

**AV** is the appraised value (similar to FOB value); and

**VNM** is the value of non-originating materials that are acquired and used by the producer in the production of the good.

5. Please note that for textile and apparel good to qualify as originating good, they must comply with the Rules stipulated under Chapter 3 (Rules of Origin) Article 3.3 of the Agreement. A copy of the Agreement is available at the FTA website. In general, the Rule is based on Change of Tariff Classification (CTC), where the apparel good must be wholly assembled (sewn) in Singapore from its component pieces.

## Bilateral Accumulation

6. Singapore and Jordan are treated as a single production area. This means that any good or material that originates in Jordan 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

7. In order for the Jordanian importer to claim preferential tariff, the Singapore exporter must submit his application for a Preferential Certificate of Origin (CO) and Export Permit to Singapore Customs for processing and approval prior to the export. A sample copy of the preferential CO is attached in **Annex A** for your reference.

8. The documentation procedures to apply for a preferential Certificate of Origin are as follows:

a. Step One - Factory Registration

The good must be manufactured by a factory that is registered with the Documentation Specialists Branch (DSB) of Singapore Customs. If you are not the manufacturer of the good and you wish to apply for a preferential CO for export to Jordan, you should confirm that the manufacturer in Singapore has met this requirement.

To register, the manufacturer must complete the "Manufacturer's Registration" Application Form downloadable from the TradeNet website –

[http://www.tradenet.gov.sg/trdnet/uploadedfiles/ecu\\_regn.doc](http://www.tradenet.gov.sg/trdnet/uploadedfiles/ecu_regn.doc) . Upon completion, the manufacturer must submit the Form to the following address:

Singapore Customs  
Documentation Specialists Branch  
55 Newton Road  
#10-01 Revenue House  
Singapore 307987

Singapore Customs will issue an interim approval letter to the manufacturer subject to a successful factory inspection by an officer from Singapore Customs to see if it has the machinery and manpower to manufacture the product and that it has maintained proper books and records of its operations.

For most of you, this procedure does not apply as you are already registered with DSB. However for those manufacturers that are producing new product lines, you are required to register your new product line with us.

b. Step Two - Submission of Manufacturing Statement

Once you are registered, you may submit the Manufacturing Statement on the product model intended for export to Jordan, to DSB for verification. A sample of Manufacturing Statement for SJFTA, is attached in **Annex B**. You are strongly encouraged to submit your Manufacturing Statement early.

Upon verification, you will be informed in writing whether your product satisfies the origin criteria for the preferential CO. You or your exporter may proceed to apply for the preferential CO to Jordan, using the approval letter for the Manufacturing Statement. Each approved Manufacturing Statement is valid for one year and must be updated annually or earlier if there are changes during the year.

c. Step Three – Applying for the Preferential CO

You are advised to submit your application for the preferential CO and Permit declaration electronically through TradeNet® to Singapore Customs for processing and approval, prior to your export.

d. Step Four – Submission of Preferential CO via TradeNet®

Kindly declare the Certificate Type as “18” when you submit your CO application via TradeNet®. If you do not have the TradeNet® software, you may engage your freight forwarder or a Service Centre to declare the application on your behalf.

## **Retention of Documents**

9. Documents relating to the production and shipment of exports accompanied by the preferential CO should be kept for at least 3 years for post-verification checks by the Singapore Customs or the Jordanian Customs Authority.

## **Preferential Tariff For Imports Attracting Preferential Tariff Treatment**

10. Another circular 19/2005 dated 18/08/2005 relating to preferential tariff for imports under JSFTA is separately issued. Both circulars can be downloaded at <http://www.customs.gov.sg/>.

11. For other details on the SJFTA, please refer to MTI's website at [http://www.mti.gov.sg/public/FTA/frm\\_FTA\\_Default.asp?sid=166](http://www.mti.gov.sg/public/FTA/frm_FTA_Default.asp?sid=166).

### **Enquiries**

12. For enquiries, you may:

a. call our Customs Call Centre at telephone number 6355-2000 on the application procedures for the SJFTA CO; and

b. raise your queries to MTI via the feedback form available at MTI's FTA website (<http://www.fta.gov.sg>) on clarification of tariff reduction.



MRS LAM MENG CHOO  
HEAD  
DOCUMENTATION SPECIALISTS BRANCH  
For DIRECTOR-GENERAL OF CUSTOMS

## UPDATE OF CIRCULAR BY SINGAPORE CUSTOMS

<b>Circular No. 18/2005: SINGAPORE-JORDAN FREE TRADE AGREEMENT (SJFTA) ON RULES OF ORIGIN FOR EXPORTS TO JORDAN (dated 18 Aug 2005)</b>			
<b>Paragraph</b>	<b>Current Details</b>	<b>Updated Details</b>	<b>Date of Update</b>
8 (a)	To register, the manufacturer must complete the “Manufacturer’s Registration” Application Form downloadable from the TradeNet website – <a href="http://www.tradenet.gov.sg/trdnet/uploadedfiles/ecu_regn.doc">http://www.tradenet.gov.sg/trdnet/uploadedfiles/ecu_regn.doc</a> .	To register, the manufacturer must complete the “Manufacturer’s Registration” Application Form downloadable from the Singapore Customs website – <a href="http://www.customs.gov.sg/leftNav/trad/Certificates+of+Origin.html">http://www.customs.gov.sg/leftNav/trad/Certificates+of+Origin.html</a> .	5 Jan 2015

## SAMPLE FORMAT

**MANUFACTURING STATEMENT FOR PRODUCT QUALIFYING FOR EXPORT UNDER THE SJFTA**

Name of Manufacturer : \_\_\_\_\_ CR No : \_\_\_\_\_  
 Description of Product : \_\_\_\_\_ HS Code: \_\_\_\_\_  
 Model No : \_\_\_\_\_ Unit Price: : S\$ (FOB) \_\_\_\_\_  
 Country exported to : Jordan

This Statement is for \_\_\_\_ Unit(s)

Date of Statement : \_\_\_\_

	*HS Code	Country of Origin	Supplier's Name (if Locally Manufactured)	Unit Cost (CIF)			
				Local	Jordan	Foreign	Total
1. Raw Materials, (Please give detailed breakdown)							
a)							
b)							
c)							
d)							
e)							
f)							
g)							
h)							
2. Direct Labour Cost : Wages Other benefits (CPF, medical benefits etc) (Please give detailed breakdown)							
3. Direct Overhead Cost : (eg Factory rent, Depreciation costs, Maintenance) (Please give detailed breakdown)							
4. Ex-Factory Cost (1+2+3)							
5. Profit							
6. Ex-Factory Price (4+5)							

\* HS codes for (1) Raw materials are required only for export of textile products.

Calculations (Not applicable for textile and apparel products)

$$\text{Local Value Content} = \frac{\text{Appraised Value (FOB)} - \text{Value of Non-Originating Materials (Foreign material cost)}}{\text{Appraised Value (FOB)}} \times 100 = \text{ \%}$$

Declaration : I declare that the information provided by me is true and correct. I will permit, as and when required, inspection of our factory/goods by officers of the Singapore Customs and undertake to maintain up-to-date costing records.

\_\_\_\_\_  
Signature & Name of Managing Director\_\_\_\_\_  
Signature & Name of Accountant

This Statement is prepared by :

Signature : \_\_\_\_\_

Tel:

(Please see next page for Guidelines)

## SINGAPORE CUSTOMS

### DOCUMENTATION SPECIALISTS BRANCH

#### GUIDELINES ON THE PREPARATION OF THE MANUFACTURING STATEMENT

The following procedures will apply when submitting the Manufacturing Statement for the Singapore Customs' verification:

- 1) Check with the Documentation Specialists Branch of the Singapore Customs on the origin criteria that your product must comply with to qualify for preferential treatment.
- 2) Prepare the Statement for every product model to be exported. This must be prepared on your Company's letterhead according to the format prescribed by the Documentation Specialists Branch.
- 3) Submit your Statement for the product to reach the Documentation Specialists Branch at least 7 working days before the export of goods.
- 4) Give actual cost (applicable for local value content) of materials used, labour and overhead costs in each Statement. Projection of production costs is not allowed.
- 5) Submit supplier's invoice of every material used that is manufactured locally. For materials of Jordan origin, please provide supplier's invoice or any other documentary proof that materials originated from Jordan.
- 6) Update your Statement yearly or earlier when there are variations in your prices, costs, sources of materials used, etc.
- 7) Ensure that the Statement is declared to be true and correct by the Managing Director and the Accountant.
- 8) Contact the Documentation Specialists Branch for advice when you need clarification in preparing the Statement.

1 Exporter (Name & Address)	<p style="text-align: center;">REPUBLIC OF SINGAPORE</p> <p style="text-align: center;"><b>PREFERENTIAL CERTIFICATE OF ORIGIN</b></p> <p style="text-align: center;">No.</p> <p style="text-align: center;">NO UNAUTHORISED ADDITION/ALTERATION MAY BE MADE TO THIS CERTIFICATE</p>	
2 Consignee (Name, Full Address & Country)		
3 Departure Date	<p>8 DECLARATION BY THE EXPORTER</p> <p>We hereby declare that the details and statements provided in this Certificate are true and correct.</p> <p>Signature:</p> <p>Name:</p> <p>Designation: <span style="float: right;">Stamp</span></p> <p>Date:</p>	
4 Vessel's Name/Flight No.		
5 Port of Discharge		
6 Country of Final Destination		
7 Country of Origin of Goods		
9 Marks & Numbers	10 No. & Kind of Packages Description of Goods (include brand names if necessary)	11 Quantity & Unit
<p>12 CERTIFICATION BY THE COMPETENT AUTHORITY</p> <p>We hereby certify that evidence has been produced to satisfy us that the goods specified above originate in the country shown in box 7.</p>		