



Circular No: 02/2014
4 Feb 2014

To All Manufacturers and Traders Registered with Singapore Customs

Dear Sir/Madam

**UPDATE ON EUROPEAN UNION GENERALISED SYSTEM OF PREFERENCES
(EU GSP)**

With effect from 1 Jan 2014, Singapore has been removed from regional Group I of the EU GSP. As a result, regional cumulation shall no longer apply to raw materials of Singapore origin, i.e. such materials can no longer be counted as EU GSP originating content when exported to another ASEAN country for the purpose of cumulation.

2 This update is as per the amendment to Article 86 of Commission Regulation (EEC) No 2454/93. For more information, please refer to Article 1(6)(a)1.(a) of Commission Implementing Regulation (EU) No 530/2013 in the following web link:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:159:0001:0004:en:PDF>

3 Further to the above amendment, Article 1(3) of Commission Implementing Regulation (EU) No 530/2013 also specified changes to Article 70, Paragraph 2 of Commission Regulation (EEC) No 2454/93 such that only originating products exported from a beneficiary country into the EU shall benefit from the GSP.

4 As a result of the 2 amendments, Singapore Customs shall cease to issue EU GSP Form A for ASEAN Cumulation (Certificate Type 2 in TradeNet[®]) and Back-to-Back EU GSP Form A (Certificate Type 3 in TradeNet[®]) (hereinafter referred to collectively as "EU GSP Form A") for shipments made on or after 1 Jan 2014 with immediate effect.

Cancellation of Unused EU GSP Form A

5 Manufacturers and traders are advised to return any unused EU GSP Form A issued by Singapore Customs for shipments made, or to be made on or after 1 Jan 2014 for cancellation.

6 For EU GSP Form A that were issued on or after 1 Jan 2014 and despatched to your customers, you are advised to inform your customers on Singapore's removal from the EU GSP Scheme.

Retention of Documents

7 Manufacturers and traders are reminded that documents relating to the production and exports of products accompanied by a EU GSP Form A should be kept for no less than 3 years from the end of the year in which the EU GSP Form A was issued for future post-verification purposes.

Enquiries

8 A list of frequently asked questions (FAQs) is attached in **Annex A** for your reference. For any further enquiries, you may write to us at 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.)

FAQs

1. My manufacturing costs statements submitted under the EU GSP scheme are still valid. Can I continue to apply for EU GSP Form A - ASEAN Cumulation for my future shipments to Indonesia?

No. You should cease to apply for the EU GSP Form A with immediate effect since Singapore-originating raw materials cannot be counted as EU GSP originating content with Singapore's removal from the regional grouping of the EU GSP from 1 Jan 2014.

2. Can I continue to supply goods that are of Singapore origin to my customers in the ASEAN countries without a EU GSP Form A?

Yes, you can still continue to supply the goods to them. However, you are advised to highlight to your customers that these goods which are supplied to them as raw materials cannot be cumulated as EU GSP originating content with effect from 1 Jan 2014.

3. Am I eligible to apply for EU GSP Form A for goods that are of Singapore origin and which had already been exported to the ASEAN countries for cumulation if I have yet to apply for it?

Yes, for goods which were exported before 1 Jan 2014, you would still be eligible to apply for retrospective EU GSP Form A for ASEAN Cumulation.

For goods that were exported on or after 1 Jan 2014, you would not be eligible to apply for retrospective EU GSP Form A for ASEAN Cumulation.

4. Can I continue to supply goods to my customers in the EU States without a back-to-back EU GSP Form A?

Yes, you can still continue to supply the goods to them. However, you are advised to highlight to your customers that you would not be able to apply for a back-to-back EU GSP Form A for these goods.

5. Can I apply for back-to-back EU GSP Form A for goods which I have already exported to the EU states but which I have not applied for back-to-back EU GSP Form A for?

Yes, for goods which were exported before 1 Jan 2014, you would still be eligible to apply for retrospective back-to-back EU GSP Form A.

For goods that were exported on or after 1 Jan 2014, you would not be eligible to apply for retrospective back-to-back EU GSP Form A.

6. How can I return my unused EU GSP Form A for goods exported on or after 1 Jan 2014?

You can return the unused EU GSP Form A to Singapore Customs via post or courier to the following address:

Singapore Customs
Rules of Origin Section
55 Newton Road #07-01
Revenue House
Singapore 307987

Please drop the document into Box No. 2 at Level 7 if you are delivering by hand.

7. How do I obtain a refund of the TradeNet® statutory and processing fees incurred for my unused EU GSP Form A which I have exported on or after 1 Jan 2014?

Please submit your refund request together with your unused EU GSP Form A to the address indicated in Question 6. In your letter, you must include details of the Inter-Bank Giro account number registered with Singapore Customs, the name and Unique Entity Number (UEN) of the account holder.