



Circular No: 05/2018
22 May 2018

To All Manufacturers and Traders Registered with Singapore Customs

Dear Sir/Madam

RULES OF ORIGIN UNDER THE SRI LANKA-SINGAPORE FREE TRADE AGREEMENT (SLSFTA)

The SLSFTA has come into force on 1 May 2018. This circular outlines the salient points of the Rules of Origin requirements and operational procedures for exports of Singapore-originating goods claiming preferential tariff treatment in the Democratic Socialist Republic of Sri Lanka (“Sri Lanka”).

2 From 1 May 2018 onwards, Sri Lanka is granting preferential tariff treatment under the SLSFTA for some items initially and is planning to extend preferential tariff treatment to all items agreed under the SLSFTA by 1 July 2018. Manufacturers and Traders are therefore required to refer to [Gazette No. 2069-19 Revenue Protection Order No. 04-2018](#) issued by Sri Lanka’s Ministry of Finance to obtain the appropriate preferential tariff rate for the import of Singapore-originating goods into Sri Lanka offered from 1 May 2018 till 30 June 2018. The full tariff obligations and the legal text of the SLSFTA are available via [Enterprise Singapore’s website](#).

Rules of Origin for Originating Goods

3 Your goods may qualify for preferential tariff treatment for importation into Sri Lanka if they fulfill the following Rules of Origin:

Rules of Origin under the SLSFTA	
Goods Wholly Obtained or Produced	Goods wholly obtained or produced in Singapore as specified in Article 4 of Protocol 1 of the SLSFTA
Goods Not Wholly Obtained or Produced	Goods manufactured in Singapore and satisfies requirements under Article 5 of Protocol 1 of the SLSFTA

Accumulation

4 Sri Lanka and Singapore are treated as a single production area. This means that any goods or materials that originated from Sri Lanka will be deemed to have originated from Singapore, and vice versa, provided the goods or materials satisfy the origin requirements under the SLSFTA and are supported by a Preferential Certificate of Origin (PCO) by the supplier.

Documentation Procedures

5 To enable your importers in Sri Lanka to claim preferential tariff treatment under the agreement, the Singapore exporter shall apply for the PCO and Export Permit from Singapore Customs when exporting the goods.

For New Manufacturers

6 For Manufacturers who are not registered with Singapore Customs, please follow the documentation procedures found on the Singapore Customs' website at <http://www.customs.gov.sg> > Businesses > Exporting Goods > Certificates of Origin.

For Registered Manufacturers with Singapore Customs

7 For Manufacturers who are registered with Singapore Customs, please note the following:

- a. Manufacturers with new product lines are required to register the new products with the Tariffs and Trade Services Branch (TTSB) of Singapore Customs regardless if you were previously registered; and
- b. Manufacturers are required to submit a Manufacturing Cost Statement (MCS) under the SLSFTA for goods to be exported to Sri Lanka to receive a PCO and claim preferential tariff treatment in Sri Lanka.

For Traders and Declaring Agents

8 For Exporters and Declaring Agents, please note the following when applying for a PCO for export to Sri Lanka via TradeNet:

- a. Please select Certificate Type "18" when applying for the PCO; and
- b. In addition to the normal requirements, please **declare the corresponding 6-digit HS Code of your product and its origin criterion found in the "Verification of Cost Statement" letter** in the "Certificate Item Description" field as part of your consignment details in the PCO.

9 For full details on how to apply for a PCO under the SLSFTA, please refer to **Annex A and B** for the format and explanatory notes of the PCO respectively and the "Handbook on the Application Procedures for a Certificate of Origin via TradeNet"

which may be downloaded from the Singapore Customs Website at <http://www.customs.gov.sg> > Businesses > Exporting Goods > Certificates of Origin > Step 3: Apply for Certificate of Origin via TradeNet > Handbook.

Retention of Documents

10 For post-verification checks, documents relating to the production and export shipments accompanied by the PCO should be kept for no less than 3 years from the date on which the PCO was issued.

Clarification

11 Please refer to the Frequently Asked Questions (FAQ) on the Rules of Origin under the SLSFTA in **Annex C** for more details. Alternatively, you may send your enquiries to customs_roo@customs.gov.sg for further clarifications on the contents of this circular.

12 For other clarifications on the SLSFTA, you may email Enterprise Singapore at enquiry@enterprisesg.gov.sg.

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.

Annex A

1. Exporter (Name & Address)	REPUBLIC OF SINGAPORE	
2. Consignee (Name, Full Address & Country)	PREFERENTIAL CERTIFICATE OF ORIGIN No. NO UNAUTHORISED ADDITION/ALTERATION MAY BE MADE TO THIS CERTIFICATE	
3. Departure Date	8. DECLARATION BY THE EXPORTER We hereby declare that the details and statements provided in this Certificate are true and correct. Signature: Name: Designation: Stamp Date:	
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
12. CERTIFICATION BY THE COMPETENT AUTHORITY We hereby certify that evidence has been produced to satisfy us that the goods specified above originate in the country shown in box 7.		

Annex B

EXPLANATORY NOTES TO THE FORMAT OF CERTIFICATE OF ORIGIN

Box No.	Description	Type of Information Required
1	Exporter	The name and address of the exporter in the exporting Party.
2	Consignee	The name and address of the importer in the importing Party.
3	Departure Date	The departure date when the vessel/aircraft left the port/airport in the exporting Party.
4	Vessel's Name/Flight No.	The vessel's name or the aircraft flight number.
5	Port of Discharge	The final port in which the goods will be discharged. Where goods are transshipped, the additional details of the route may be declared in box 10 or in a separate attachment to this Certificate.
6	Country of Final Destination	The country of final destination will be Sri Lanka.
7	Country of Origin of Goods	The country of origin must be Singapore.
8	Declaration by the Exporter	The exporter will sign in this box.
9	Marks & Numbers	The marks and numbers of the goods, to be attached in separate sheet, where necessary.
10	Number & Kind of Packages; Description of Goods	The following information will be declared in this box: <ul style="list-style-type: none"> • The description of the products exported. This should be similar to the description of the products contained in the invoice. • The 6-digit HS subheading for each product.
11	Quantity & Unit	The quantity and its unit of measurement (such as pieces, kg) of the goods.
12	Certification by the Competent Authority	Seal or stamp of the authorised body of the exporting Party which may be electronically applied.
	Certificate Reference Number	A unique number as assigned to each Certificate of Origin issued by the authorised body of the exporting Party.

No.	Circumstances of production or manufacture in the country named in box 7 of the form/ Rules of Origin Criterion	To be inserted in Box 10
1.	Good Wholly obtained or produced in the exporting party	"WO"
2.	Goods satisfying the "Qualifying Value Content"	"QVC"
3.	Goods satisfying the "Change in Tariff Classification"	"CTC"
4.	Goods satisfying the "Chemical Process Rules"	"CR"
5.	Goods satisfying the "Product Specific Rules"	"PSR"

FAQ

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

Once Sri Lanka fulfills the full tariff obligations after 1 July 2018, you may refer to Annex 2-A-1 (Tariff Schedule of Sri Lanka) of the SLSFTA's legal text via the URL provided in this circular for the relevant details. Alternatively, you may wish to write to Enterprise Singapore via email at enquiry@enterprisesg.gov.sg for the relevant information.

2. Where can I find the Manufacturing Cost Statement for the SLSFTA?

The Manufacturing Cost Statement may be downloaded from the Singapore Customs website at <http://www.customs.gov.sg> > Eservices > Customs Forms and Service Links > Manufacturing Cost Statement Formats > All Free Trade Agreements* and Schemes, except USSFTA > Excel Doc.

3. I am a registered manufacturer with Singapore Customs and have exported products under other Free Trade Agreements. Can my product be automatically considered as an originating good under the SLSFTA?

No. Your product must qualify as an originating good under the SLSFTA to be considered for preferential tariff treatment under the Agreement when imported into Sri Lanka. Please submit a MCS for your goods under the SLSFTA to Singapore Customs for verification.

4. I have exported some goods originating from Singapore to Sri Lanka in April 2018. Can I request for tariff concession to be granted for these shipments upon the entry into force of the Agreement?

The import may be eligible for preferential tariff treatment if it is imported into Sri Lanka's customs territory on or after 1 May 2018 and fulfill the relevant conditions set out in the SLSFTA. For further clarification on the procedure to claim preferential tariff treatment for the import, your importer may wish to contact and liaise with their customs authority directly.

5. Can I import a good from an ASEAN country and subsequently export to Sri Lanka under the SLSFTA?

No. The SLSFTA is a bilateral agreement between Singapore and Sri Lanka, and only Singapore-origin goods which are covered under the agreement and meet the rules of origin can qualify for preferential tariff treatment.