

# **Handbook on Rules of Origin for Preferential Certificates of Origin**

*Last Revised: December 2025*



## **Disclaimer**

This handbook intends to help manufacturers and exporters understand the Rules of Origin (ROOs) in the various Free Trade Agreements (FTAs). It is compiled in good faith by Singapore Customs and no representation is made or warranty (either expressed or implied) given as to the completeness or accuracy of the information it contains.

It contains general information and it is not meant to provide legal interpretation of the FTAs. Users are strongly advised to refer to the specific FTA for detailed information. The examples used in the handbook are merely for illustrations purposes and do not constitute any commercial or other professional advice.

You acknowledge that any reliance on any such material shall be at your sole risk.

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## List of Abbreviations

Abbreviation	
<b>AANZFTA</b>	ASEAN - Australia - New Zealand Free Trade Agreement
<b>ACFTA</b>	ASEAN - China Free Trade Area
<b>AIFTA</b>	ASEAN - India Free Trade Agreement
<b>AJCEP</b>	ASEAN - Japan Comprehensive Economic Partnership
<b>AKFTA</b>	ASEAN - Korea Free Trade Agreement
<b>ATIGA</b>	ASEAN Trade In Goods Agreement
<b>CC</b>	Change in Chapter
<b>CECA</b>	India - Singapore Comprehensive Economic Cooperation Agreement
<b>CSFTA</b>	China - Singapore Free Trade Agreement
<b>CTH</b>	Change in Tariff Heading
<b>CTSH</b>	Change in Tariff Sub Heading
<b>CTC</b>	Change in Tariff Classification
<b>FOB</b>	Free On Board
<b>FTA</b>	Free Trade Agreement
<b>HS</b>	Harmonised System
<b>JSEPA</b>	Japan - Singapore Economic Partnership Agreement
<b>KSFTA</b>	Korea - Singapore Free Trade Agreement
<b>MCS</b>	Manufacturing Cost Statement
<b>MTI</b>	Ministry of Trade and Industry
<b>PSR</b>	Product Specific Rules
<b>RCEP</b>	Regional Comprehensive Economic Partnership Agreement
<b>ROO</b>	Rules of Origin
<b>RVC</b>	Regional Value Content
<b>WO</b>	Wholly Obtained



## PART A

# Understanding Rules of Origin



Rules of Origin (ROOs) help to determine the “nationality” of a good. It establishes the goods’ eligibility for preferential treatment under a Free Trade Agreement (FTA). Goods that satisfy the ROOs under an FTA may be considered as an originating good and be allowed to pay lower or no import tariffs when imported into a Party under the FTA.

ROOs vary from FTAs to FTAs. As such, a good which qualify for a FTA may not be able to qualify as an originating good in other FTAs.



# 1. Introduction

## 1.1. What is an originating good?

A good is considered to be originating if it meets the origin criteria(on) stipulated in the Rules of Origin (ROO) chapter of a Free Trade Agreement (FTA). More details on the origin criteria are provided in [Section 2](#) of this handbook.

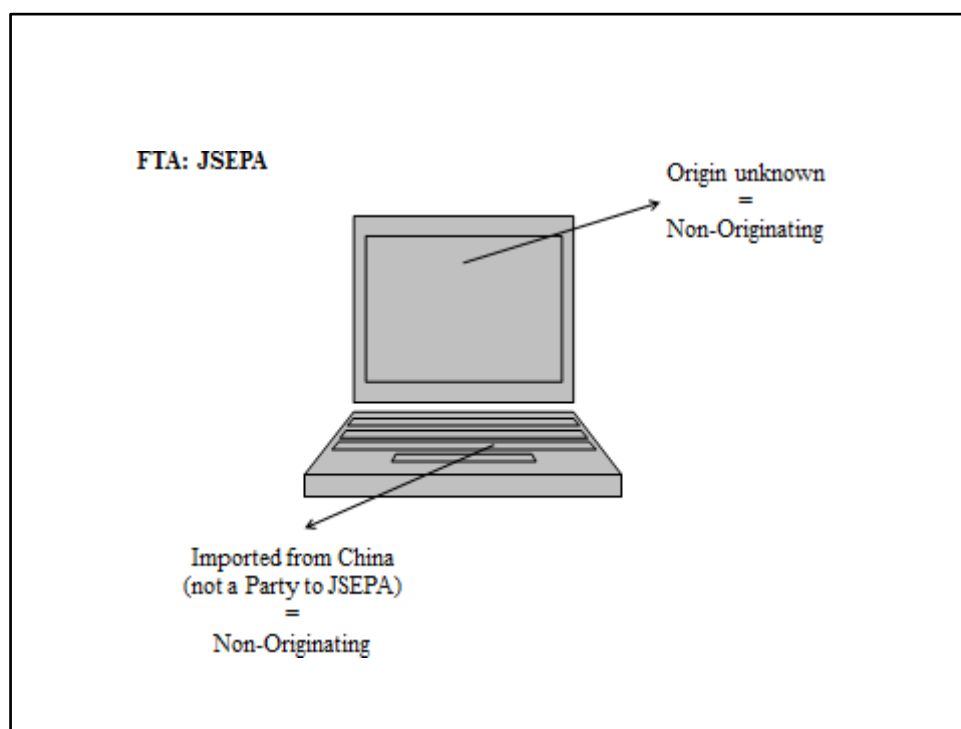
An originating good in an exporting Party can be broadly classified under 2 categories –

- a) A good that is Wholly Obtained (WO) i.e. wholly grown or produced; or
- b) A good that is manufactured using non-originating materials.

## 1.2. What are non-originating materials?

Non-originating materials are materials/components –

- a) Imported from a country that is not a Party to the Free Trade Agreement (FTA);
- b) Produced in one of the Parties to the FTA but are not able to meet the Rules of Origin under the FTA; or
- c) Whose origin cannot be determined.



## 2. Origin Criteria

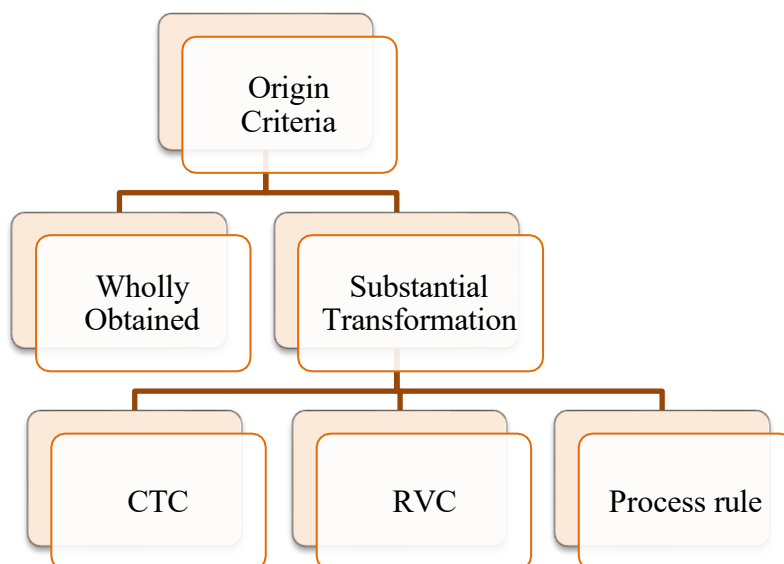
A good is considered to be **Wholly Obtained (WO)** if it occurs naturally; is a plant that is grown and harvested; or is an animal that is born and raised; or it is a waste that is derived from production in the country of export. It also includes goods which are produced entirely from originating materials. One example of a WO good would be plastic bottles that are used and collected in Singapore.

**Goods that are produced using non-originating materials** will have to undergo substantial transformation in a country for the good to be qualified as originating. The methods used to measure the transformation change are:

- a) Change in Tariff Classification (CTC);
- b) Regional Value Content (RVC);
- c) Process rule

These 3 methods can be used in combination or standalone, depending on the origin criteria(on) for the good in a Free Trade Agreement (FTA). The origin of these goods would be dependent on the country where the last substantial transformation is performed.

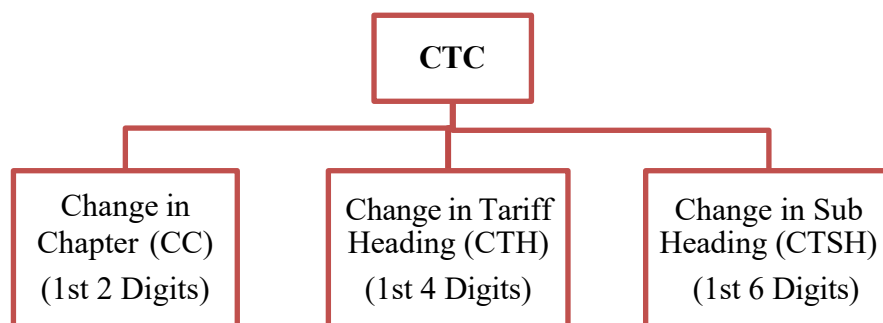
Generally, most of the goods exported from Singapore are categorised under this category. The goods will qualify via one or a combination of the methods listed above, depending on the FTAs.



## 2.1. Change in Tariff Classification (CTC) Method

The CTC method is applicable only to non-originating materials. To qualify under this origin criterion, non-originating materials that are used in the production of the good must not have the same HS classification (e.g. Chapter level, Heading level or Sub Heading Level) as the final good. Depending on the Free Trade Agreement (FTA) requirements, the good would have to undergo either a change in Chapter, Heading or Sub Heading level in order to qualify for preferential treatment under the FTA.

Therefore, to use this method, manufacturers and/or exporters are required to know the HS classification of the final good and the non-originating raw materials.



### Example A.1

FTA: Japan-Singapore Economic Partnership Agreement (JSEPA)

Good: Strawberries Jam (HS 2007.99)



Rules of Origin (ROO): A Change to heading 20.07 from any other Chapter (CC).

Assessment: The strawberries jam is classified under chapter 20 while the strawberries fruit and sugar are classified under chapters 08 and 17 respectively. The strawberries fruit and sugar are non-originating since they are imported from Korea and Australia respectively (Non-Parties to JSEPA). The strawberries jam is an originating good under JSEPA because a change from chapters 08 and 17 to chapter 20 has occurred.

### Example A.2

FTA: Korea-Singapore Free Trade Agreement (KSFTA)

Good: Crocodile Leather Handbag (HS 4202.21)



Rules of Origin (ROO): A Change to heading 42.01 through 42.03 from any other Heading (CTH).

Assessment: The crocodile leather (HS Heading 41.15) is a non-originating material as it is imported from Indonesia, a non-Party to KSFTA. The leather handbag is an originating good under KSFTA because a change from HS Heading 41.15 to HS Heading 42.02 has occurred.



## 2.2. Regional Value Content (RVC) Method

This rule requires that a certain percentage of the good's value originates in a Party to the Free Trade Agreement (FTA) for the good to be considered as originating. There are generally two approaches that can be used to calculate the RVC:

- a) Build-Up (BU); or
- b) Build-Down (BD).

### BU Approach

$$\text{RVC} = \frac{\text{Value of locally produced materials} + \text{direct labour \& overheads} + \text{profit}}{\text{FOB Value}} \times 100\%$$

### BD Approach

$$\text{RVC} = \frac{\text{FOB Value} - \text{Value of non - originating materials}}{\text{FOB Value}} \times 100\%$$

The full value of a locally produced material may only be included in the numerator of the calculation if the material is an originating material.

In the case of certain FTA, the exact local value content in a locally produced material which does not qualify as an originating material may also be taken to count towards the numerator of the calculation. However, the producer of the material must hold a valid Manufacturer Registration with Singapore Customs and the material must have undergone processes beyond the list of minimal operations and processes listed in the FTA. For more details, please contact Singapore Customs.

### Example B

FTA: ASEAN Trade In Goods Agreement (ATIGA)

Good: Biscuit (HS 1905.31)



Rules of Origin (ROO): A RVC of not less than 40 per cent of the FOB value.

Raw Material	Origin	Value
Flour (non-originating)	MY	\$4
Sugar (non-originating)	AU	\$2.50
Flavour essence (originating)	SG	\$1
Eggs (non-originating)	MY	\$3
<b>Direct Labour &amp; Overheads</b>		\$2
<b>Profit</b>		\$2.50
<b>FOB</b>		\$15

$$\text{RVC (BU Approach)} = \frac{1 + 2 + 2.50}{15} \times 100\% = 36\%$$

$$\text{RVC (BD Approach)} = \frac{15 - 4 - 2.50 - 3}{15} \times 100\% = 36\%$$

Assessment: The RVC of the biscuit is 36% (less than 40%). As the biscuit does not meet the ROO requirement under ATIGA, it is a non-originating good.

## 2.3. Process Rule Method

This is usually applicable for chemical goods where the goods will be considered as originating if it is produced through a specific chemical process that occurred in a Party to the Free Trade Agreement.

### Example C

FTA: Japan-Singapore Economic Partnership Agreement (JSEPA)

Good: Polypropylene paste (HS 3902.10)



Rules of Origin (ROO) under JSEPA: No required change in tariff classification to heading 39.01 through 39.26, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Assessment: Polypropylene paste is produced from propylene by a process known as metallocene catalysis polymerization, which is a form of chemical reaction. As, Polypropylene meets the ROO under JSEPA, it is an originating good.

### 3. Harmonised System (HS) of Tariff Classification

HS comprises about 5,000 commodity groups; each commodity is harmonised internationally at the six-digit level of the HS code. They are arranged in a legal and logical structure and supported by well-defined rules to achieve uniform classification. You will need to understand how HS is structured before you can apply them in Rules of Origin (ROOs) as the origin criteria(on) of a good in the Product Specific Rule (PSR) Annex are arranged according to the HS classification numbers.

Below illustrates how Cranberry Juice is structured in the HS:

<b>Example D</b>	
<b>Chapter 20</b> <b>Chapter Level</b> <b>(1<sup>st</sup> two-digit number)</b>	Preparations of vegetables, fruit, nuts or other parts of plants
<b>Heading 20.09</b> <b>Heading Level</b> <b>(1<sup>st</sup> four-digit number)</b>	Fruit Juices (including grape must) vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
<b>Subheading 2009.81</b> <b>Sub Heading Level</b> <b>(1<sup>st</sup> six-digit number, international HS code)</b>	Cranberry juice
<b>Tariff Classification 2009.81.10</b>	For infant use

For more information on HS classification of goods, you are encouraged to refer to the [Singapore Customs website](#).

## 4. Change in Tariff Classification (CTC)/Regional Value Content (RVC) Flexibility

Manufacturers and exporters may still be given another chance to qualify their goods as originating if their goods could not meet the origin criterion (CTC/RVC), provided it is specified for in the Free Trade Agreement (FTA).

### 4.1. De Minimis

The de minimis rule only applies to Change in Tariff Classification (CTC). Specifically, it applies to non-originating materials that do not meet the CTC requirement.

Goods that do not satisfy the CTC requirement can still be considered as an originating good provided those non-originating materials that did not undergo the required CTC satisfy the de minimis rule. The de minimis rule varies among the different FTAs. For example, the de minimis rule in ATIGA allows for a 10% FOB tolerance level of non-originating materials that do not meet the CTC requirement for all goods.

#### Example E

FTA: ASEAN-Japan Comprehensive Economic Partnership (AJCEP)

Good: Solar paste (HS 3207.30)

Rules of Origin (ROO): A Change in tariff classification at the 4-digit level of Harmonized System (CTH).

Raw Material	Origin	HS Heading	Pass CTH?	Value
Glass Powder	MY	32.07	No	\$1
Chemical	AU	34.02	Yes	\$15

FOB: \$20

De minimis Rule under AJCEP: The total value of non-originating materials used in the production of the good that have not undergone the required CTC does not exceed 10% of the FOB.

Assessment: The glass powder is the only non-originating material that does not meet the CTC requirement under AJCEP. The glass powder used is 5% of the FOB value (less than 10% of the FOB). As such, the solar paste is an originating good under AJCEP upon applying the de minimis rule.

## 4.2. Accumulation

The accumulation concept applies to both Change in Tariff Classification (CTC) and Regional Value Content (RVC). With accumulation, applicant is encouraged to procure originating raw materials from within the Party(ies) of the same Free Trade Agreement (FTA) since these materials will be treated as though they are locally produced.

For example, under the accumulation provision of the ASEAN Trade In Goods Agreement (ATIGA), a producer in Singapore is able to treat imported materials that are of Malaysia origin as though they are of Singapore origin when determining whether the good meets the Rules of Origin (ROOs) requirements to be considered as an originating good. To use this provision, the producer would have to prove that the imported materials from Malaysia are originating materials under ATIGA. She would have to obtain the Preferential Certificate of Origin (CO) under ATIGA (i.e. Form D) to demonstrate that they are originating materials under ATIGA.

Example F and G illustrate how accumulation can be applied to the RVC and CTC methods respectively.

### Example F – Continuation from Example B

Raw Material	Origin	Value
Flour (non-originating)	MY	\$4
Sugar (non-originating)	AU	\$2.50
Flavour essence (originating)	SG	\$1
Eggs (non-originating)	MY	\$3
<b>Direct Labour &amp; Overheads</b>		<b>\$2</b>
<b>Profit</b>		<b>\$2.50</b>
<b>FOB</b>		<b>\$15</b>

Malaysia is a Party of ATIGA but Australia is not. As such, the producer of biscuit in Singapore can now accumulate the imported flour and eggs and treat them as though they are of Singapore origin.

$$RVC (BU Approach) = \frac{4 + 1 + 3 + 2 + 2.50}{15} \times 100\% = 83\%$$

$$RVC (BD Approach) = \frac{15 - 2.50}{15} \times 100\% = 83\%$$

Assessment: The RVC of the biscuit is 83% (more than 40%). As the biscuit now meets the ROO requirement under ATIGA, it is an originating good.

**Example G – Continuation from Example E**

Supposed the Glass powder used is actually more than 10% of the FOB value of Solar paste. The Solar paste would have become a non-originating good under AJCEP since it has failed the CTC and de minimis requirement.

However, since Malaysia is a Party of AJCEP, the producer of Solar Paste in Singapore can now accumulate the imported Glass powder and treat them as though it is of Singapore origin.

Assessment: The Solar paste now meets the CTC requirement under AJCEP, it is an originating good.

## 5. Tariff Differentials

Tariff Differentials is a newer concept in FTAs, where the importing Party imposes different tariff rates on the same good from different countries who are Parties to the same FTA. This may potentially impact the Country of Origin of your goods.

For example, under the RCEP, seven RCEP Parties impose Tariff Differentials – Indonesia, Philippines, Thailand, Viet Nam, China, Japan and South Korea. If an applicant wishes to export goods under the RCEP, the applicant would need to check if their goods are subject to Tariff Differentials, and consider whether use of other FTAs may be more beneficial.

For more information on Tariff Differentials, you may refer to MTI's [RCEP Booklet](#).

### **Example H**

Company XYZ would like to export biscuits (HS 1905.31) to Japan under the RCEP, and Company XYZ's production in Singapore goes beyond minimal operations. The applicant checks Japan's Tariff Schedule and finds out that its biscuits are subject to Tariff Differentials. RCEP preferential customs duties apply to goods originating from ASEAN, Australia and New Zealand.

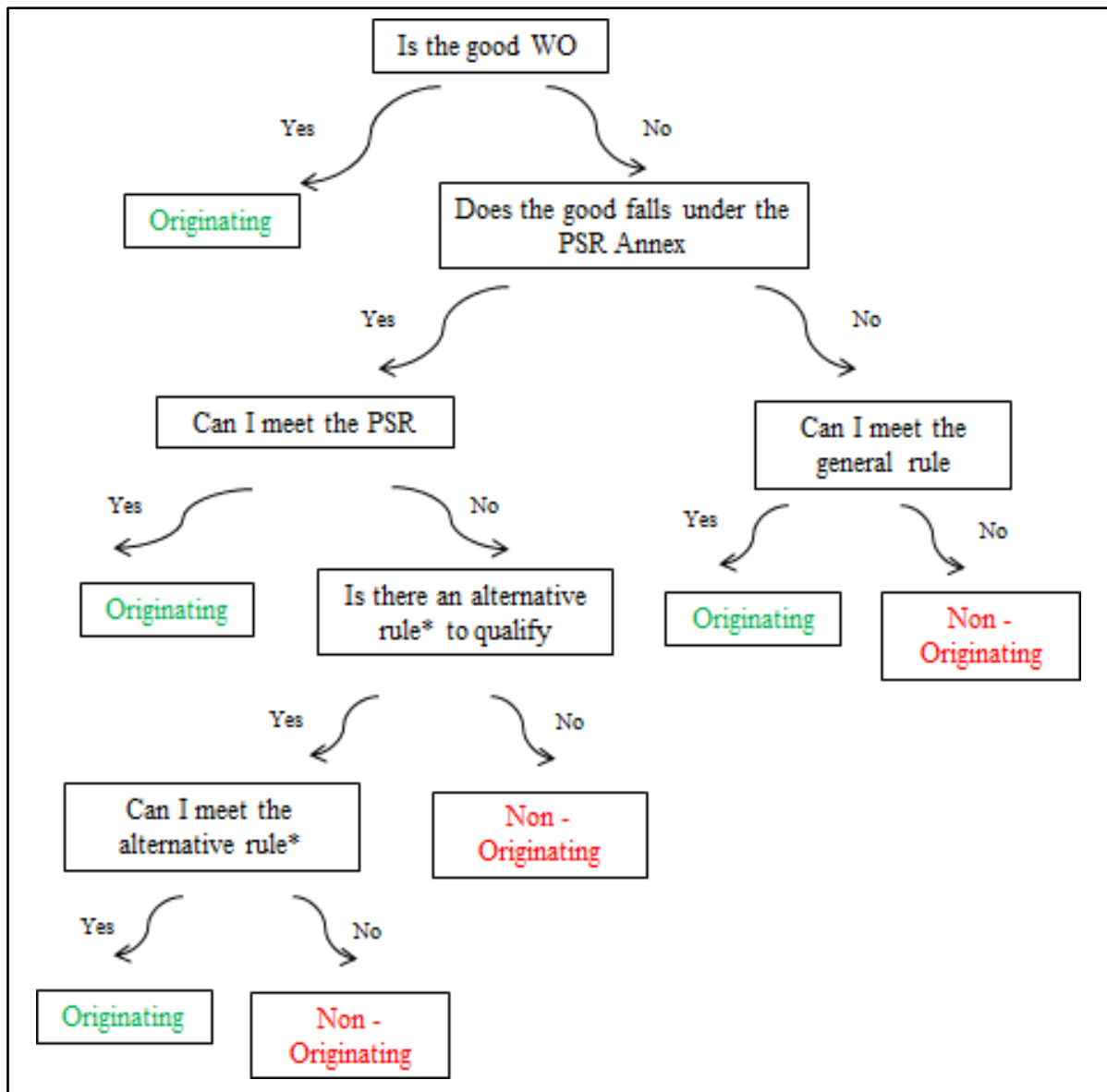
Note: "U" stands for unbound i.e. there is no preferential customs duties for goods originating from China and South Korea.

190531.000	Sweet biscuits		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190532.000	Waffles and wafers	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	Treatment for ASEAN, Australia, and New Zealand

**Assessment:** As Company XYZ's production in Singapore goes beyond minimal operations, it can indicate "Singapore" as the RCEP Country of Origin, and claim the preferential customs duties accorded.

**Note:** The applicant would also need to check if their good falls under the Appendix on Tariff Differentials of any of the seven RCEP Countries listed above, as the good must also meet the additional requirement, where no less than 20% of the total value of the originating good has to be added in the production of the good, to be considered as originating from the exporting Party.

## 6. Overview on Origin Determination



\*Alternative rule generally refers to the general rule in the Free Trade Agreement (FTA). For the list of general rules on Singapore's existing FTAs, please refer to ANNEX A.



## **7. Other Aspects to Meeting ROOs Requirements**

### **7.1. Minimal Operations and Processes**

Some processes are recognised as simple/minimal and cannot be counted towards meeting the Rules of Origin (ROOs) regardless of the origin criteria(on) of the Free Trade Agreement (FTA). Even if these processes are undertaken as a combination with each other, it does not confer origin to a good. Examples of such processes are:

- a) Ensuring preservation of goods in good condition for the purposes of transport or storage;
- b) Facilitating shipment or transportation;
- c) Packaging or presenting goods for sale; and
- d) Washing, cleaning, removal of dust.

Applicants are advised to refer to the Minimal Operations and Processes list indicated in the specific FTA for more information.

### **7.2. Direct Consignment**

To retain the originating status of the good in the exporting Party, it is required for the good to be directly transported to the importing Party. This is to ensure that the good is not manipulated during the transportation and retained its originating status so that it is still eligible for preferential treatment.

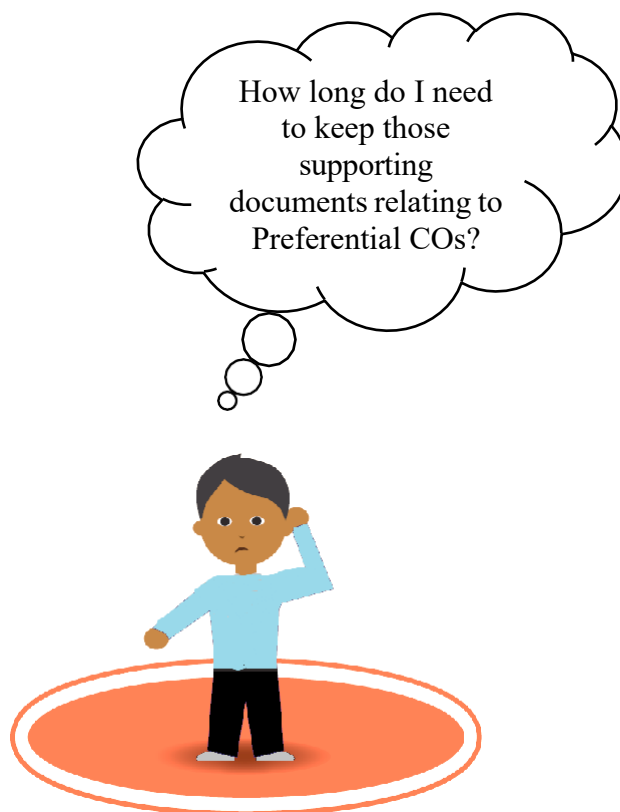
If the originating good is transited through a country which is not a Party of the same Free Trade Agreement (FTA), the good may still be able to retain its originating status provided this is justified as a transport requirement and that the goods have not entered into the commerce of the transit country and have not undergone any operation other than loading and unloading there. For some FTAs, the importing authority would also require documentation (e.g. Certificate of Non-Manipulation or through Bill of Lading issued in the exporting Party) to prove that the goods are not manipulated or further processed while transiting before the granting of preferential treatment.



## PART B

# Operational Certification Procedures

The Operational Certification Procedures (OCP) basically covers the procedures on the issuance and verification of Certificates of Origin (COs) and other related administrative matters that shall be observed by each Party of the FTA.



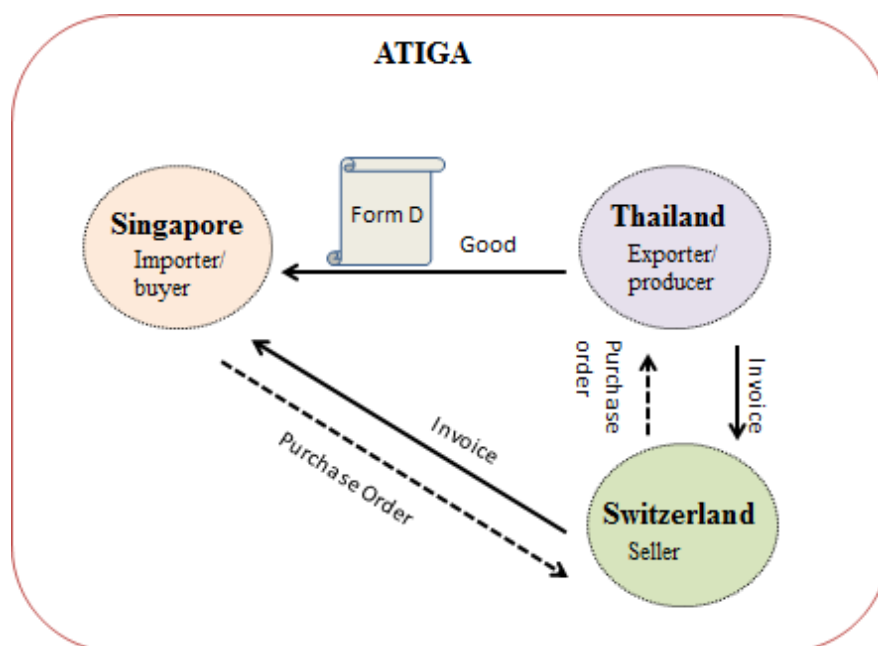
## 8. Third Country Invoicing (TCI)

TCI refers to the arrangement, where an invoice that accompanies the Preferential Certificate of Origin (CO) and used for the clearance of goods in the importing Party, is not issued from the exporting Party but from another country who may not necessarily be a Party to the same FTA. In some FTAs, TCI is commonly referred to as Third Party Invoicing (TPI). However, TPI may also refer to the arrangement, where the invoice is not issued by the exporter or producer of a good, as in the case of RCEP. Applicants are advised to refer to the FTA text on how TCI/TPI is defined.

### Example I

An originating good is exported from Thailand to Singapore with a Form D (i.e. Preferential CO under ATIGA). However, the invoice billed to Singapore is issued from Switzerland (i.e. any countries except Thailand and Singapore). Singapore can still accept the Form D and grant preferential access to the good indicated in the Form D even though the invoice is not issued from Thailand but another country that is not a Party to ATIGA.

Under such circumstances, the applicant of the Preferential CO would have to indicate details of the invoice issued from a third country in the Preferential CO.

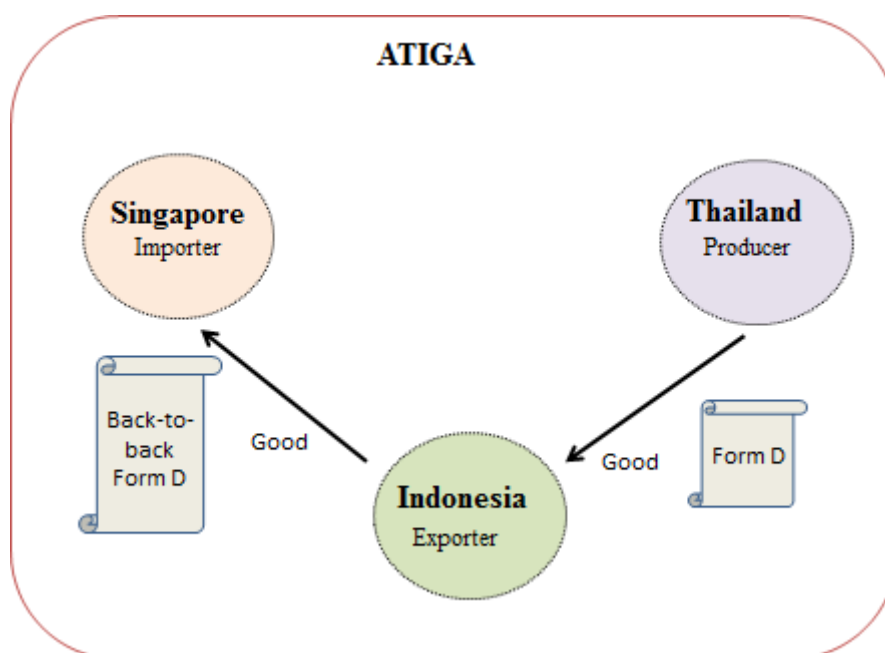


## 9. Back-to-Back Certificate of Origin

The back-to-back Preferential Certificate of Origin (CO) is issued by the issuing authorities in the intermediate Free Trade Agreement (FTA) country for re-exports of goods, based on the Preferential CO issued by the first exporting Party. The good is allowed to undergo operations such as bulk breaking and other necessary operations to facilitate the transport without losing its originating status.

### Example J

A Thailand origin good is imported into Indonesia with a Form D before it is re-exported to Singapore. There were no further manufacturing activities performed while the good is in Indonesia. In order for the Thailand's origin good to still be eligible for preferential tariff treatment, the exporter in Indonesia would have to apply for a back-to-back Form D with its issuing authorities.



### Note

This is applicable provided that the countries involved are Member Parties in the FTA. The exporter in the intermediate Party must also fulfil all the requirements stipulated under the FTA to be eligible for the back-to-back Preferential CO application. You are encouraged to refer to the [FTA website](#) for the eligibility criteria for back-to-back Preferential CO application. If the eligibility criteria are met, exporter may submit their application together with the supporting documents via the TradeNet®. The required supporting documents can be found in [here](#).

## **10. Retrospective/Retroactive Issuance of Preferential Certificate of Origin (CO)**

Sometimes, a good is exported without a Preferential CO. The exporter may still apply for a Preferential CO subsequently after the shipment date provided it is within the validity period allowed in the Free Trade Agreement (FTA). Under such circumstances, the retrospective/retroactive box available in some of the Preferential COs would be ticked, provided the issuance date of the Preferential CO is more than three days from the departure date of the goods.

## **11. Record Keeping Requirements**

Exporters, manufacturers and importers are obligated under the Free Trade Agreement (FTA) to maintain necessary documentation to demonstrate that the goods are eligible for preferential tariff treatment over a period of years. This is usually for the purpose of post-verification checks initiated by Singapore Customs or the FTA partners. The documentation may be kept in electronic form. You are advised to refer to the [FTA website](#) or [Section 13](#) of this Handbook for specific details on the record keeping requirement of the specific FTA.



## PART C

### Preferential Certificate of Origin (CO) Application Procedures

After familiarising yourself with the terms and the concepts used in this Handbook, are you ready to find out on the procedures to utilise the Free Trade Agreement (FTA)? If you are able to answer all the questions in the 'Checklist' below, you should be equipped with the necessary knowledge to apply for Preferential CO with Singapore Customs for the good you have manufactured.

<input type="checkbox"/>	Which country are you exporting the good to
<input type="checkbox"/>	Is there an existing FTA with that country
<input type="checkbox"/>	What is the FTA you wish to utilise
<input type="checkbox"/>	Establish Tariff Classification of the good
<input type="checkbox"/>	Ensure that the good is not excluded from preferential treatment
<input type="checkbox"/>	Check the origin criteria(on) for the good
<input type="checkbox"/>	Determine if your good qualifies as an originating good
<input type="checkbox"/>	Check the consignment conditions
<input type="checkbox"/>	Check the documentation required

## 12. Preferential Certificate of Origin (CO) Application Procedures for Exporter who is also the Manufacturer of the Good (Singapore Origin)

1	<p>Are you a registered manufacturer with Singapore Customs? If yes, proceed to Step 2. Else, proceed to submit manufacturer's application with Singapore Customs by completing the Manufacturer's application form.</p> <p>Processing time: Singapore Customs will contact the applicant within 7 working days upon receipt of the application to arrange for a factory visit.</p>
2	<p>Have you registered the HS Heading of the good with Singapore Customs? If yes, proceed to Step 3. Else, please complete the new Product Line application and submit to Singapore Customs.</p> <p>Processing time: Singapore Customs will contact the applicant within 7 working days upon receipt of the application to arrange for a factory visit.</p>
3	<p>Prepare and submit the Manufacturing Cost Statement (MCS) using the prescribed format to Singapore Customs for verification, unless the FTA is based on self-certification regime. The MCS is to be accompanied by the relevant supporting documents, such as that listed in Annex D (for locally produced materials) and the Preferential CO from the importing country (for accumulation)</p> <p>Processing time: 7 working days upon receipt of submission provided the submission is complete.</p>
4	<p>Proceed to apply for the Preferential CO via TradeNet® using the details indicated in the Verification of Cost Statement letter. If you do not have a TradeNet®, you can engage your freight forwarder to assist with the application.</p> <p>Processing time: Each application typically requires 10 minutes processing time, subject to the nature of application.</p>
5	<p>Collection of Preferential CO from CrimsonLogic Service Bureau or Singapore Aircargo Agents Association (SAAA).</p> <p>Processing time: Preferential CO can be collected 2 working hours upon application approval.</p>

### **13. Preferential Certificate of Origin (CO) Application Procedures for Exporter who is not the Manufacturer of the Good (Singapore Origin)**

**1** | Ensure that the Singapore manufacturer is a registered manufacturer with Singapore Customs.

**2** | Ensure that the registered manufacturer has already submitted a Manufacturing Cost Statement (MCS) for the product which you wish to apply for Preferential CO to Singapore Customs for verification.

**3** | Ensure that the MCS remains valid for the shipment

**4** | Obtain details (i.e. Product description, HS Code, Origin criteria, Certification type) from the registered manufacturer on the Verification of Cost Statement letter to apply for Preferential CO via TradeNet®. If you do not have a TradeNet® system, you can engage your freight forwarder to assist with the application.  
Processing time: Each application typically requires 10 minutes processing time, subject to the nature of application.

**5** | Collection of Preferential CO from CrimsonLogic Service Bureau or Singapore Aircargo Agents Association (SAAA).  
Processing time: Preferential CO can be collected 2 working hours upon application approval.

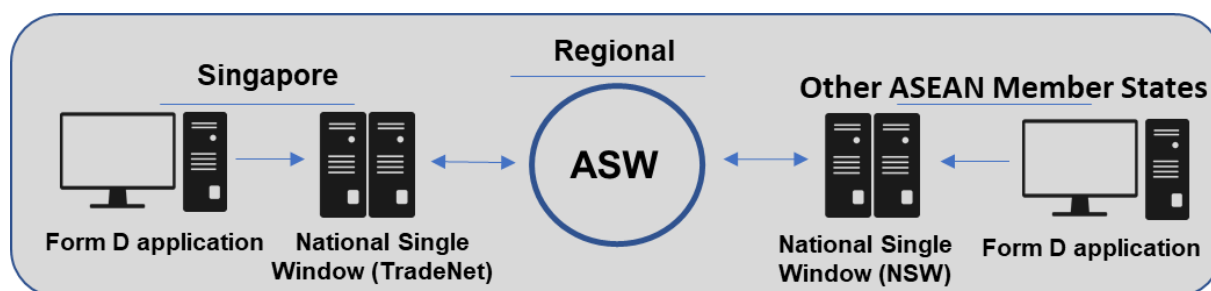


## 14. Electronic Exchange of Form D via the ASEAN Single Window (ASW)

The ASEAN Single Window (ASW) is an environment that connects and integrates the National Single Windows (NSWs) of ASEAN Member States (AMS), hereby allowing the electronic exchange of data between the AMSs. You may apply for e-Form under ATIGA if you are exporting to:

- Brunei Darussalam;
- Cambodia;
- Indonesia;
- Lao PDR;
- Malaysia;
- Myanmar;
- Thailand; and
- Vietnam.

Under the live operation of the ASW, a Form D under the ASEAN Trade in Goods Agreement (ATIGA) electronically transmitted (e-ATIGA Form D) from Singapore to any of the above mentioned AMS for an import will also enjoy preferential tariff treatment. No other Certificates of Origin can currently be transmitted via the ASW.



To transmit an e-ATIGA Form D, the exporter must first be registered with Singapore Customs in order to access to TradeNet. There is no change to the Form D application procedures in TradeNet. However, the applicant must access the approved Form D in the TradeNet Backend thereafter to authorise and trigger the transmission of the e-ATIGA Form D to the importing country via the ASW.

## 15. Summary of commonly used Free Trade Agreement (FTAs) (Authorised regime)

FTA	NAME OF CERTIFICATE OF ORIGIN (CO)	RETENTION PERIOD	RETROACTIVE APPLICATION OF CO	B2B ARRANGEMENT	DE MINIMIS	VALIDITY PERIOD OF CO
<b>ATIGA</b>	Form D	3 Years	Yes	Yes	Yes	12 Months
<b>AANZFTA</b>	Form AANZ	3 Years	Yes	Yes	Yes	12 Months
<b>ACFTA</b>	Form E	3 Years	Yes	Yes	Yes	12 Months
<b>AIFTA</b>	Form AI	2 Years	Yes	Yes	No	12 Months
<b>AJCEP</b>	Form AJ	3 Years	Yes	Yes	Yes	12 Months
<b>AKFTA</b>	Form AK	3 Years	Yes	Yes	Yes	12 Months
<b>CECA</b>	Preferential CO	2 Years	Yes	No	Yes	12 Months
<b>CSFTA</b>	Preferential CO	3 Years	Yes	No	Yes	12 Months
<b>JSEPA</b>	Preferential CO	3 Years	Yes	No	Yes	12 Months
<b>KSFTA</b>	Preferential CO	5 Years	Yes	No	Yes	12 Months
<b>RCEP</b>	Form RCEP	3 Years	Yes	Yes	Yes	12 Months

## **16. Other Helpful Information**

### **16.1 Goods exported to India under the ASEAN-India Free Trade Area (AIFTA) or India-Singapore Comprehensive Economic Cooperation Agreement (CECA)**

Companies exporting goods under AIFTA and CECA are to note the additional information required regarding the manner in which country of origin criteria, including the Regional Value Content (RVC) and product specific criteria, specified in the Rules of Origin (ROO) in the AIFTA and CECA trade agreement, are satisfied. You may refer to the India Central Board of Indirect Taxes & Customs, *Circular No. 38/2020* for more information.

## 16.2 Goods exported to Regional Comprehensive Economic Partnership (RCEP) countries under the RCEP

(a) Application Procedures in TradeNet for Singapore-originating goods (Certificate Type 33) and Back-to-Back Form RCEP (Certificate Type 34)

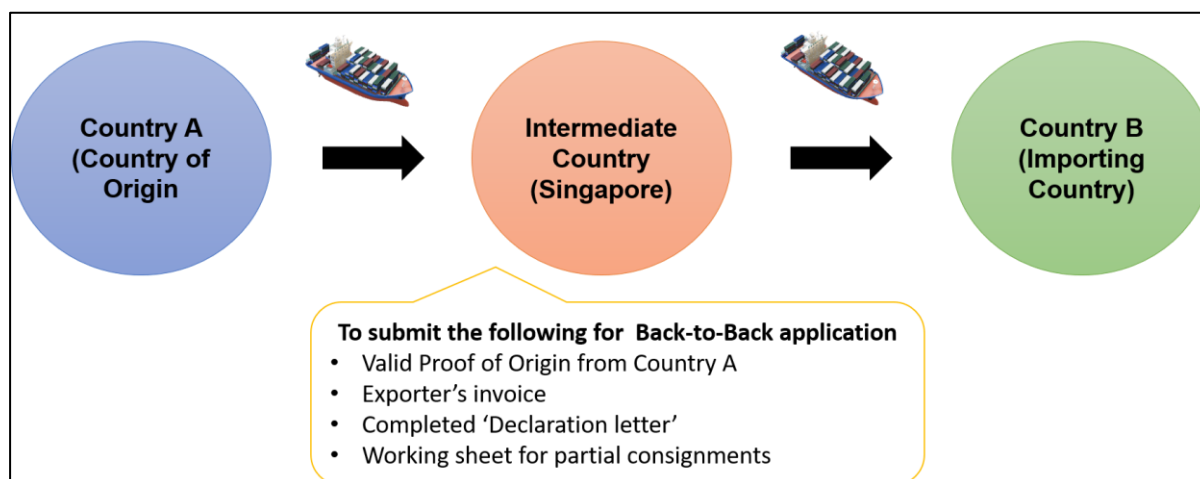
Companies exporting goods under the RCEP are to note the additional TradeNet fields illustrated in the table below, which are unique to Form RCEP. You may refer to the Handbook on the Application Procedures for a Certificate of Origin via TradeNet, available on [customs website](#) for more information on how to apply for a CO via TradeNet, including explanatory notes on the information to be declared in each field.

Additional TradeNet Field	Remarks
Manufacturer Name and Address	Details of Producer
Certificate Item Description	Goods description, number and type/kind of packages
Origin Criterion HS Code	HS subheading of the exported product.
Origin Criterion Rules	Additional information required for goods that are subject to Tariff Differential by the importing Party and the importer informs that they wish to use Article 2.6.6(a) or 2.6.6(b).
Additional Certificate Details	Additional information required for Third Party Invoicing and Back-to-Back Form RCEP application

(b) Application Procedures for Back-to-Back Form RCEP

Under the RCEP, companies are required to provide a '[Declaration Letter](#)'. RCEP countries have requested all RCEP Parties, who serve as intermediate country in the flow of RCEP originating goods, to do their part to enforce compliance on whether the goods are subjected to Tariff Differentials (TD).

Singapore Customs hence requires all companies applying for Back-to-Back Form RCEP to make a declaration if their goods handled are subject to TD of the importing Party and/or are found in the [Appendix on Tariff Differentials](#) of the importing Party. The 'Declaration letter' must be completed and submitted to Singapore Customs during Back-to-Back Form RCEP application, irrespective of whether the goods are subject to TD in the importing country. Companies are to refer to Article 3.19 of RCEP's legal text for the eligibility requirements for Back-to-Back Form RCEP application.



**17. ANNEX A – Table of Rule of Origin (ROOs) of commonly used Free Trade Agreement (FTAs) (Authorised regime)**

FTA	NOT WHOLLY OBTAINED			
	GENERAL RULES			PSR
	CTC	RVC	PROCESS	
ATIGA	CTH	40%	-	✓
AANZFTA	-	-	-	
ACFTA	-	40%	-	
AIFTA	RVC 35% + CTSH		-	-
AJCEP	CTH	40%	-	✓
AKFTA	CTH	40%	-	
CECA	QVC 35% + CTSH		-	
CSFTA	-	40%	-	
JSEPA	-	-	-	
KSFTA	-	-	-	
RCEP	-	-	-	

## 18. ANNEX B – Manufacturer's/New Product Line Application Form



Singapore Customs  
55 Newton Road #07-01  
Revenue House  
Singapore 307987  
Tel No. : 6355 2000  
Email : [customs\\_roo@customs.gov.sg](mailto:customs_roo@customs.gov.sg)  
Form reference : SC-A-006 (Ver 12 – 08/21)

### MANUFACTURER'S APPLICATION FORM

This form may take you 10 minutes to fill in.

You will need the following information to fill in the form:

- (a) Company's details;
- (b) Production details; and
- (c) Type(s) of authorised Certificate of Origin (CO) you wish to apply.

**Note:**

- (1) Please fill in the application form only if you wish to apply for CO with Singapore Customs.
- (2) Please fill in all fields. Indicate "NA" where not applicable.
- (3) Please check (✓) where applicable.
- (4) Please complete the application form and submit it together with the relevant supporting documents to Singapore Customs via email.
- (5) Singapore Customs will contact you within 5 working days upon receipt of the completed application form for a follow-up or to arrange for a factory visit, if required.

#### SECTION A PURPOSE OF APPLICATION

- (1) Please specify the purpose of this application. *(Please select only one box.)*

- ☐ New Application - For companies who are not registered as a Manufacturer with Singapore Customs
- ☐ New Product Line(s) - For registered Manufacturer who wish to include other products previously not registered

#### SECTION B APPLICANT'S DETAILS

- (2) Company Name:  (3) Unique Entity Number (UEN):

- (4) Factory Address:

- (5) Name of Contact Person:  (6) Designation:

- (7) Tel No. & Ext No. (if any):

- (8) Email:

#### SECTION C PRODUCTION DETAILS

- (9) No. of Factory Employees:

## 19. ANNEX C – Sample of Manufacturing Cost Statement (MCS) format

Manufacturing Cost Statement (MCS)						
For Official Use Only:	Approved/Not Approved		No.			
	Origin Criteria					
	Approved By:		Date Approved:			
DETAILS OF MANUFACTURER						
Unique Entity Number (UEN)						
TYPE OF FREE TRADE AGREEMENT OR SCHEME						
Free Trade Agreement or Scheme	Please choose from the dropdown list					
ORIGIN CRITERION(A)						
(check the boxes in accordance to the origin criterion(a) you wish for your good to qualify under)						
<input type="checkbox"/> Qualifying/ Regional Value Content <input type="checkbox"/> Change in Tariff Classification <input type="checkbox"/> Manufacturing Process						
DETAILS OF GOOD						
Description of Good				Date of Cost Statement		
Model (if any)				Incoterm of FTA		
HS Code (6 Digits)				No. of Units MCS is Based on		
Currency Type used in MCS						
Value of Good						
CHANGE IN TARIFF CLASSIFICATION & QUALIFYING/REGIONAL VALUE CONTENT CRITERION						
S/N	Description of <u>ALL</u> Materials and Components (Please provide a generic description of the materials and components)	HS Code (Required only for Change in Tariff Classification)	Country of Origin	Name of Manufacturer (required only if the material is originating and if the country of origin is Singapore)	Value of Materials (CIF)	
					Non- Originating	Originating
					Total	
Direct Labour Cost						
Direct Overhead Cost						
Profit* (not required to specify for Ordinary Scheme)						
Other Cost* (required to specify for ATIGA, AANZFTA, AIFTA, AKFTA & ISCECA only)						

CALCULATION OF QUALIFYING/REGIONAL VALUE CONTENT (QVC/RVC)		
Method A (applicable for ATIGA, AANZFTA, AHKFTA, AFTA, AKFTA, ISCECA, GSTP, Ordinary Scheme)		
#DIV/0!		
Method B (applicable for ACFTA, AHKFTA, AICEP, CSFTA, ISCECA, GSFTA, ISEPA, SFTA, SLSFTA, PwSFTA, KSFTA)		
#DIV/0!		
Method C (applicable for GSTP, Russia GSP)		
#DIV/0!		
MANUFACTURER'S DECLARATION		
Declaration by Managing Director/ Authorized Senior Management		
I confirm that the last production process of the good is carried out in Singapore and certify that the information on this document is true and correct. I undertake that we are liable for any false information made on this document. I permit, as and when required, inspection of our factory/good by Singapore Customs and undertake to maintain up-to-date costing records.		
(This is an electronically submitted document. No Signature is required.)		
Name:	Position:	Date:
Declaration by Accountant (Required only if QVC/RVC is used)		
I confirm that the costing and values provided in this document is true and correct. I undertake that I am liable for any false information made on this document and undertake to maintain up-to-date costing records.		
(This is an electronically submitted document. No Signature is required.)		
Name:	Position:	Date:
Declaration by Applicant who completed this document		
I confirm that the last production process of the good is carried out in Singapore and certify that the information on this document is true and correct. I undertake that I am liable for any false information made on this document. I permit, as and when required, inspection of our factory/good by Singapore Customs and undertake to maintain up-to-date costing records.		
(This is an electronically submitted document. No Signature is required.)		
Name:	Position:	Date:
Contact Number of Applicant	Ext Num (If any)	Email of Applicant



## 20. ANNEX D – Samples of Declaration Letter to be provided for materials listed as “Local” origin in a Manufacturing Cost Statement (MCS)

For “local” materials (i.e. material produced in Singapore) which fulfil the ROO of the FTA i.e. originating “local” material:

(Company's Letterhead)

*(Company name of local manufacturer of material) hereby confirm that the product (material description) was manufactured by my company in Singapore. I hereby confirm that the product can meet the Rules of Origin in (name of FTA which registered manufacturer submitted the MCS under).*

Should there be any changes which affect the originating status of the product under *(name of FTA)*, I will take immediate steps to update my customer and Singapore Customs.

By providing this declaration, I permit Singapore Customs to inspect our factory/goods as and when required.

\_\_\_\_\_

Signature of Authorised Personnel

Name of Authorised Personnel:

Designation:

Company Stamp:

Date: