



## SINGAPORE CUSTOMS

55 Newton Road #07-02 Revenue House Singapore 307987

Tel: (65) 6355 2000 Fax: (65) 6337 6361

Email: [customs\\_roo@customs.gov.sg](mailto:customs_roo@customs.gov.sg)

Website: [www.customs.gov.sg](http://www.customs.gov.sg)

Circular No: 09/2013  
Date: 14 June 2013



PEOPLE DE ELOPER  
SINGAPORE



SINGAPORE  
SERVICE  
CLASS



To: All Manufacturers and Traders  
Registered with Singapore Customs

## **RULES OF ORIGIN UNDER THE SINGAPORE-COSTA RICA FREE TRADE AGREEMENT (SCRFTA)**

The SCRFTA will be implemented on 1 July 2013. This circular outlines the salient points of the Rules of Origin requirements and operational procedures for exports of Singapore originating goods claiming tariff preference in Costa Rica.

2. Under the Trade in Goods Chapter, Costa Rica has provided a list of products that are subjected to tariff reductions at different time frames. You are advised to refer to Annex 2.1 of the SCRFTA to obtain the appropriate preferential tariff rate in Costa Rica. The full details on SCRFTA are available in Singapore's FTA website at: "[http://www.fta.gov.sg/fta\\_C\\_crsfta.asp?hl=32](http://www.fta.gov.sg/fta_C_crsfta.asp?hl=32)".

### **Rules of Origin for Originating Goods**

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

#### Wholly Obtained or Produced Goods

- a. Product wholly obtained or produced in Singapore, as specified in Article 3.4 of the Rules of Origin Chapter; or

#### Not Wholly Obtained or Produced Goods

- b. Product satisfying the Product Specific Rule as specified in Annex 3.1 (Exceptions for the General Rule of Origin under Article 3.5) of the Agreement, where applicable; or
- c. If the product is not listed in the Product Specific Rules as found in Annex 3.1 of the Agreement, it will have to meet any of the below two rules:
  - i) Product fulfilled a change in tariff classification at the 6-digit level between the end product and the non-originating raw materials that are used in the production; or

*Our Vision: A leading Customs that advances Singapore's economy  
by assuring the integrity of the trading system*

- ii) Product fulfilled a qualifying value content of 35%. The qualifying value content is determined in accordance of Article 3.6 of the Rules of Origin, calculated using the following method:

$$\text{QVC} = \frac{\text{FOB} - \text{VNM}}{\text{FOB}} \times 100\% \geq 35\%$$

where:

- a. “QVC” is the qualifying value content of the good, expressed as a percentage;
- b. “FOB” is the Free On Board value of the particular good determined in accordance with the Customs Valuation Agreement; and
- c. “VNM” is the value of non-originating materials used by the producer in the production of the good

### **Accumulation**

4. Costa Rica and Singapore are treated as a single production area. This means that any product or material that originates in Costa Rica will be deemed to have originated from Singapore, and vice versa provided the product or material satisfies the rules of origin requirements under the Agreement.

### **Documentation Procedures**

5. To enable the importers in Costa Rica to claim preferential tariff under SCRFTA, the Singapore exporter or producer shall complete and sign a Certification of Origin that certifies a product qualified as an originating good for importation into Costa Rica. There is no fixed format of the Certification of Origin but it must contain the minimum data elements described in the attached **Annex A**. In addition, when you declare your permit application, please ensure that “PRI” is selected under the preferential indicator field. This is an indication that preferential tariff will be claimed when the product is imported by your overseas importer. Please check with your software vendor if you are unable to locate the preferential indicator field.

6. Singapore producers and exporters who issue the Certification of Origin under SCRFTA need to be fully familiar with the qualifying origin criteria for their goods before doing so. We encourage you to familiarize yourself with the Rules of Origin and other requirements in the Agreement to take advantage of the benefits of the SCRFTA when you export to Costa Rica. Please share the contents of this circular with other colleagues in your organization and business partners if relevant.

### **Retention of Documents**

7. Documents relating to the production and shipment of exports accompanied by the certification as to its origin should be kept for not less than 3 years for post-verification checks.

*Our Vision: A leading Customs that advances Singapore's economy  
by assuring the integrity of the trading system*

## **Preferential Tariff for Imports Attracting Preferential Tariff Treatment**

8. Another circular 08/2013 dated 14 June 2013 relating to claiming of preferential tariff for imports into Singapore under SCRFTA is separately issued. Both circulars can be downloaded at "<http://www.customs.gov.sg>".

## **Seminar on SCRFTA**

9. Singapore Business Federation together with IE Singapore and Singapore Customs will be organising a Singapore Costa Rica FTA Seminar on **2 Jul 13 (Tue) at 2.00pm** for companies to understand the benefits of this FTA and how they can take advantage of it for their businesses. If you wish to attend, please refer to the following weblink: <http://www.sbf.org.sg/>.

## **Enquiries**

10. For enquiries, you may:

- a. email to us at: [customs\\_roo@customs.gov.sg](mailto:customs_roo@customs.gov.sg); or
- b. raise your enquires to IE Singapore via the feedback form available at IE Singapore's FTA website (<http://www.fta.gov.sg>) on clarification of tariff reduction.



MR GOH YEOW MENG  
HEAD  
TARIFFS AND TRADE SERVICES BRANCH  
For DIRECTOR-GENERAL OF CUSTOMS  
SINGAPORE CUSTOMS

## DATA ELEMENTS TO BE INCLUDED IN THE CERTIFICATION OF ORIGIN

The list of data elements of the certification of origin shall be as follows:

1. Legal name, address (including city and country), telephone number, and fax number of the exporter;
2. Legal name, address (including city and country), telephone number, and fax number of the producer, if known;
3. Legal name, address (including city and country), of the importer, if known;
4. Description of the good(s) for which preferential tariff treatment is claimed, which shall be sufficient to relate it to the invoice description and the tariff classification under the Harmonized System;
5. Harmonized System Code at the six digit level for the good(s) for which preferential tariff treatment is claimed, unless otherwise provided for pursuant to this Agreement;
6. Number and date of invoice;
7. Country of origin;
8. Origin criteria satisfied by the good(s), pursuant to Article 3.2 (Originating Goods) of Chapter 3 (Rules of Origin), including, if it is the case, the detail of the change in tariff classification or the qualifying value content satisfied by the good(s);
9. Declaration by the exporter or producer stating:  
  
*“We hereby declare that the details and statements provided in this certification are true and correct.”; and*
10. Date, signature, name and designation of the exporter or producer that signs the Certification of Origin.