

Our ref : 33 99 02 V3

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To: All Manufacturers and Traders
Registered with Singapore Customs



IMPLEMENTATION OF THE NEW CERTIFICATE OF ORIGIN FORM FOR THE COMMON EFFECTIVE PREFERENTIAL TARIFF (CEPT) SCHEME

Please be informed that a revised CEPT Form D will be implemented by ASEAN member countries with effect from 1 August 2008. A copy of the new CEPT Form D is appended in **Annex A** for your reference.

2 The main changes are in Boxes 8 and 13 of the CEPT Form D. The number of copies per set for the new CEPT Form D has also been reduced from 4 to 3 copies. The changes are further illustrated as follows:

At the Point of Submission of CEPT Form D via TradeNet®

Description of Rules of Origin Criterion	'Origin Criterion' text in TradeNet application (Box 8 of Form D)
i. For wholly obtained or produced products, key in "WO" only.	Origin Criterion1: WO Origin Criterion2: Origin Criterion3: % Content: HS Text:
ii. For manufactured products, qualifying under the Regional Value Content Rule, key in "RVC" followed by the % of Regional Value Content. Previous declaration of "Single Country Content" or "ASEAN Cumulative Content" should now be declared as "RVC" as shown.	Origin Criterion1: RVC Origin Criterion2: Origin Criterion3: % Content: xx HS Text:

Description of Rules of Origin Criterion	'Origin Criterion' text in TradeNet application (Box 8 of Form D)
iii. For manufactured products, qualifying under the Change in Tariff Classification Rule, key in the actual CTC rule, example "CC" or "CTH" or "CTSH".	Origin Criterion1: CC or CTH or CTSH Origin Criterion2: Origin Criterion3: % Content: HS Text:
iv. For manufactured products, qualifying under the Specific Processes Rule, key in "SP" only.	Origin Criterion1: SP Origin Criterion2: Origin Criterion3: % Content: HS Text:
v. For manufactured products, qualifying under the Partial Cumulation Rule, key in "PC" followed by the % of Partial Cumulation Content.	Origin Criterion1: PC Origin Criterion2: Origin Criterion3: % Content: xx HS Text:

After you have collected your Approved CEPT Form D from our Printing Centre

There will be a new Box 13 to reflect additional information. Upon receiving the approved CEPT Form D, the exporter will be required to tick the relevant fields in Box 13, where applicable. The detailed explanation of these fields is in Annex A.

As currently required, please remember to **sign in** Box 11 of the approved CEPT Form D. The new CEPT Form D shall comprise one original and two copies as follows:

- i. Original copy – Exporter to forward this copy to the Importer;
- ii. Duplicate copy – Retain by Issuing Authority; and
- iii. Triplicate copy – Retain by Exporter

Importers submitting the CEPT Form D for Preferential Tariff Claim

3 If you are a **local importer** claiming preferential tariff for the imports of stout/porter, beer including ale, medicated samsu and other samsu originating from eligible ASEAN countries, you may wish to take note that you need only submit the Original Copy of the new CEPT Form D to us. There is no change to the other procedures for claiming preferential imports under the existing CEPT Scheme for AFTA.

4 Please note that for the transitional period from 1 Aug to 31 Dec 2008, we will continue to accept preferential tariff claims based on both the current and revised CEPT Form D formats. From **1 Jan 2009** onwards, only the new CEPT Form D will be accepted.

Enquiries

5 For enquiries, you may email your enquiries to "customs_roo@customs.gov.sg" or call our Customs Call Centre at telephone number 6355-2000.



DAVID FOO

HEAD

TARIFFS AND TRADE SERVICES BRANCH
for DIRECTOR-GENERAL OF CUSTOMS

ORIGINAL

1. Goods consigned from (Exporter's business name, address, country)		Reference No. ASEAN COMMON EFFECTIVE PREFERENTIAL TARIFF / ASEAN INDUSTRIAL COOPERATION SCHEME CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM D Issued in Singapore See Notes Overleaf			
2. Goods consigned to (Consignee's name, address, country)					
3. Means of transport and route (as far as known) Departure Date Vessel's Name/Aircraft etc. Port of Discharge		4. For Official Use ☐ Preferential Treatment Given Under ASEAN Common Effective Preferential Tariff Scheme ☐ Preferential Treatment Given Under ASEAN Industrial Cooperation Scheme ☐ Preferential Treatment Not Given (Please state reason/s) Signature of Authorised Signatory of the importing Country			
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin Criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in _____ (Country) and that they comply with the origin requirements specified for these goods in the ASEAN Common Effective Preferential Tariff Scheme for the goods exported to _____ (Importing Country) Place and date, signature of authorised signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		
13. ☐ Third-Country Invoicing ☐ Exhibition ☐ Accumulation ☐ De Minimis ☐ Back-to-Back CO ☐ Issued Retroactively ☐ Partial Cumulation					

OVERLEAF NOTES

1. Member States which accept this form for the purpose of preferential treatment under the ASEAN Common Effective Preferential Tariff (CEPT) Scheme or the ASEAN Industrial Cooperation (AICO) Scheme:

BRUNEI DARUSSALAM
LAOS
PHILIPPINES
VIETNAM

CAMBODIA
MALAYSIA
SINGAPORE

INDONESIA
MYANMAR
THAILAND

2. CONDITIONS: The main conditions for admission to the preferential treatment under the CEPT Scheme or the AICO Scheme are that goods sent to any Member States listed above must:

- fall within a description of products eligible for concessions in the country of destination;
- comply with the consignment conditions in accordance with Article 7 of Rules of Origin for the Agreement on the Common Effective Preferential Tariff Scheme for the ASEAN Free Trade Area (CEPT-AFTA ROO); and
- comply with the origin criteria set out in CEPT-AFTA ROO.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter and/or producer must indicate in Box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Goods wholly obtained or produced in the country of exportation satisfying Article 3 of CEPT-AFTA ROO.	"WO"
(b) Goods satisfying Article 4(1)(a), 4(1)(b) or 5(1) of CEPT-AFTA ROO - Regional Value Content - Change in Tariff Classification - Specific Processes	"Percentage of ASEAN value content, example "40%" The actual CTC rule, example "CC" or "CTH" or "CTSH" "SP"
(c) Goods satisfying Article 5(2) of CEPT-AFTA ROO	"PC x%", where x would be the percentage of ASEAN value content of less than 40%, example "PC 25%"

- EACH ARTICLE MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
- DESCRIPTION OF PRODUCTS: The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.
- HARMONISED SYSTEM NUMBER: The Harmonised System number shall be that of in ASEAN Harmonised Tariff Nomenclature (AHTN) Code of the importing Member State.
- EXPORTER: The term "Exporter" in Box 11 may include the manufacturer or the producer.
- FOR OFFICIAL USE: The Customs Authority of the importing Member State must indicate (✓) in the relevant boxes in column 4 whether or not preferential treatment is accorded.
- MULTIPLE ITEMS: For multiple items declared in the same Form D, if preferential treatment is not granted to any of the items, this is also to be indicated accordingly in box 4 and the item number circled or marked appropriately in box 5.
- THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, the "Third Country Invoicing" box should be ticked (✓) and such information as name and country of the company issuing the invoice shall be indicated in box 7.
- BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Article 10(2) of the Operational Certification Procedures, the "Back-to-Back CO" box should be ticked (✓).
- EXHIBITIONS: In cases where goods are sent from the territory of the exporting Member State for exhibition in another country and sold during or after the exhibition for importation into the territory of a Member State, in accordance with Article 19 of the Operational Certification Procedures, the "Exhibitions" box should be ticked (✓) and the name and address of the exhibition indicated in box 2.
- ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form D) may be issued retroactively, in accordance with Article 10(3) of the Operational Certification Procedures, the "Issued Retroactively" box should be ticked (✓).
- ACCUMULATION: In cases where originating in a Member State is used in another Member State as materials for a finished good, in accordance with Article 5(1) of the CEPT-AFTA ROO, the "Accumulation" box should be ticked (✓).
- PARTIAL CUMULATION (PC): If the Regional Value Content of material is less than 40%, the Certificate of Origin (Form D) may be issued for cumulation purposes, in accordance with Article 5(2) of the CEPT-AFTA ROO, the "Partial Cumulation" box should be ticked (✓).
- DE MINIMIS: If a good that does not undergo the required change in tariff classification does not exceed 10% of the FOB value, in accordance with Article 8 of the CEPT-AFTA ROO, the "De Minimis" box should be ticked (✓).