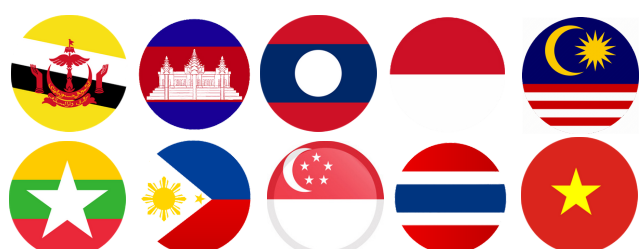


# ASEAN Trade in Goods Agreement (ATIGA)

Entry into Force: 17 May 2010

## 10 Countries Involved



## Objectives

Establish an **integrated market** and **production base** in **ASEAN**

## Enjoy Tariff Concessions

### Import Tariff (duty) Rates

- Check if your product enjoy preferential rates under **ATIGA** at **ESG's Tariff Finder**.
- Find out your products' normal **import tariff rates** vs. the **preferential rates**.

### Certificate of Origin Application

- **Register your factory** with **Singapore Customs**; this includes a factory visit to sight the production processes.
- Submit your **cost statements** (softcopy) for verification.

### Record Keeping

- **Maintain a proper record** of all the related documents (production costs, processes, costing sheets etc) of the goods exported.
- Opt for the **Voluntary Disclosure Programme** with Singapore Customs to retroactive amendments to erroneous declarations if needed.

### HS Codes

- Verify your products' HS codes with **Singapore Customs Guide**.
- Write to them\* for the **first 4-digit** of your products' HS code.
- Check with your **importers** and **importing customs**.

\*customs\_classification@customs.gov.sg

### Qualifying Origin Criteria

- Determine if your products satisfy the qualifying origin criteria:
  - a. Value-add;
  - b. Change in HS Code;
  - c. A combination of (a) and (b); or
  - d. Process rule

### Declaration on the Certificate of Origin

General guide:

- **Itemised** the various products i.e. separate the different products
- Include the **HS code** of the **importing country** where feasible
- Details of the **final invoice** to the customer are to be declared
- Indicate the **type of transaction** of the Certificate where appropriate e.g. Box 13 of Form D



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## Origin Criteria

### Wholly-obtained goods

For Example...

Plants, animals, seafood, **harvested** or **grown** in Singapore



**Waste** and **scraps** from local manufacturing, or used goods fit only for **recycling**



### Product-Specific Rule

Origin criteria that are **specific** to your goods' **HS Code** e.g. refining, textile process, 35% + 6-digit change in HS code. etc.

### Manufactured goods

i.e. Non Wholly-Obtained

#### General Rule

**Regional Value Content (RVC)**

Must contain at least...

# 40%

... 'regional' value contents. .

**Change in Classification**

At least a...

# 4-Digit

... change in HS code for 'non-local' or foreign materials.

## Formulas to Calculate Regional Value Content

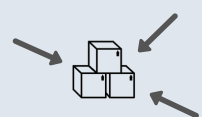
### Direct Method

$$\frac{\text{ASEAN Material Cost} + \text{Direct Labour Cost} + \text{Direct Overhead Cost} + \text{Other Cost} + \text{Profit}}{\text{FOB Price}} \times 100\%$$

### Indirect Method

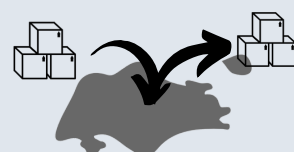
$$\frac{\text{Value of Non-FOB Price} - \text{Originating Materials, Parts or Goods}}{\text{FOB Price}} \times 100\%$$

## Accumulation



- **ASEAN raw materials** (e.g. Thailand sugar) may be considered where appropriate when calculating the **regional value content** or **change in classification**
- The **Form D** (for the raw materials) must be submitted together with your **Manufacturing Cost Statement** to Singapore Customs

## Back-to-Back



- Companies can **re-export** their **ASEAN-origin goods** to other ASEAN countries at **preferential duty rates**.
- Original Form D from **supplier** is required.
- With the **(first-leg) Form D** from supplier, exporters can apply for a **back-to-back Form D** for **re-exports**.

## ASEAN-Wide Self-Certification (AWSC) scheme

\*Implemented on Sept. 20th, 2020

- Allows registered **Certified Exporters (CE)** in all ASEAN Member States to **self-certify** origin declaration instead of applying for **Form D** with Customs Authorities
- Check if your company satisfy the **eligibility criteria** under Rule 12A of the Operational Certification Procedures under ATIGA ([Annex 8](#)).
- Register by submitting the "**Application Form to be a Certified Exporter under AWSC**" to Singapore Customs. Refer to Singapore Customs [Handbook](#) for more information.

## Third-Country Invoicing

- The **Form D** (e.g. Thailand) and the **Sales Invoice** (e.g. Singapore) for the goods can be **issued from different countries**.
- The exporter shall indicate this in **Box 13** of the Form D.

More Questions?  
Connect with us  
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