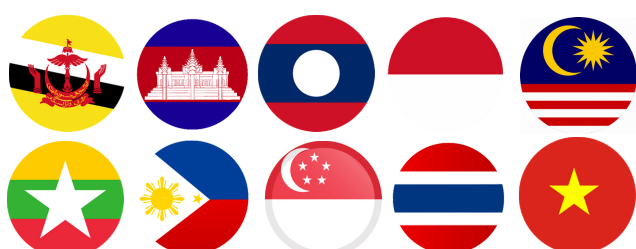


ASEAN Trade in Goods Agreement (ATIGA)

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

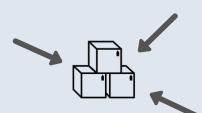
Direct Method

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

Indirect Method

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

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
FTA@sbf.org.sg

