



# **Handbook for ASEAN Wide Self- Certification(AWSC) under the ASEAN Trade in Goods Agreement(ATIGA)**

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# Disclaimer

This handbook intends to help manufacturers and exporters understand more on the ASEAN Wide Self Certification (AWSC) scheme under the ASEAN Trade in Good Agreement (ATIGA) and how exporter/traders can benefit from it. 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 Free Trade Agreements (FTAs). Users are strongly advised to refer to the ATIGA legal text for more 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. Where legal or other professional advice is required in relation to any particular matter, please seek advice from your own legal or other professional advisors.

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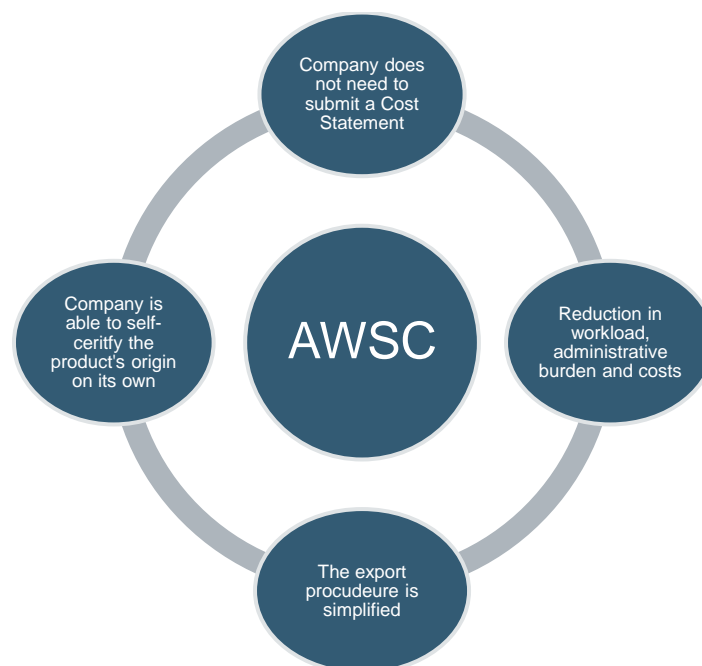
# Implementation of the ASEAN Wide Self Certification (AWSC) scheme

- a) AWSC is a trade facilitation initiative implemented under ASEAN Trade in Goods Agreement (ATIGA) which allows registered Certified Exporters (CE) who have demonstrated their capacity to comply with the origin requirements to self-certify the originating status of the good.
- b) This would bring about greater convenience to businesses by saving time and eliminating the need to obtain a Certificate of Origin (CO).

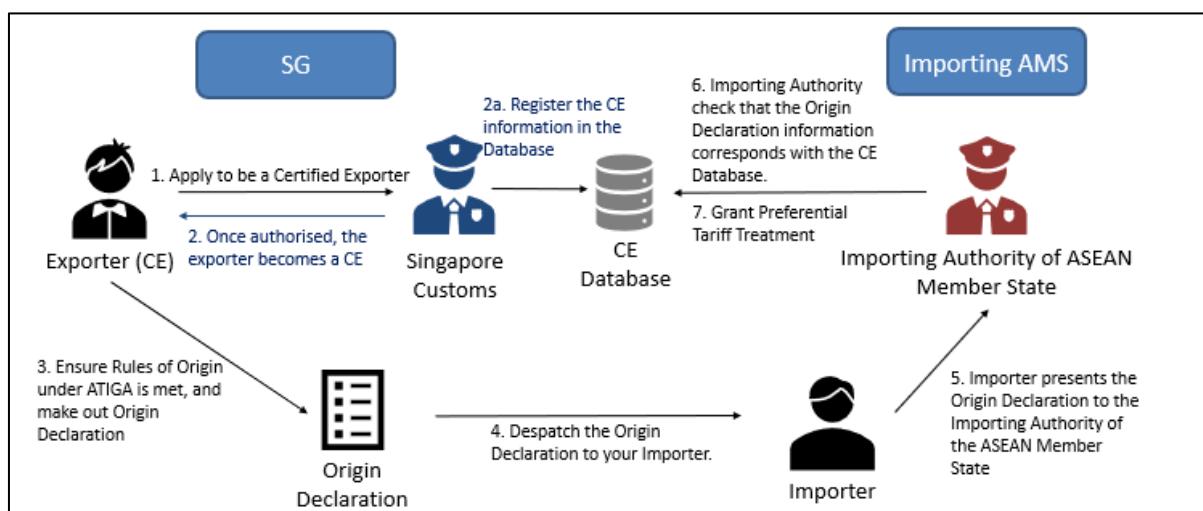
## Countries Involved



## Benefits of AWSC



# How does AWSC work?



- a) Exporters are required to apply for CE status based on domestic regulation of the competent authority (CA). After which, this information provided by successfully registered CEs will be shared to the ASEAN Secretariat (ASEC) which would then be uploaded in the AWSC CE database. Customs authorities of importing member states will be able to access this information uploaded onto the database and undertake verification of Origin/Invoice Declaration submitted by the CE using information on the CE Database.

## What is a CE?

- a) A CE is a manufacturer or trader who has the capacity to comply with the origin requirements to self-certify and make out origin declarations for the goods they are authorised to, for claim of preferential tariff treatment for exports to ASEAN Member States. Before the CE can make out Origin Declarations, the CE is required to ensure the Rules of Origin as set out in ATIGA have been met.

*To understand more on the Rule of Origin Criteria as set out by the legal text of the ATIGA, please click this [link](#).*

## Criteria and Procedures on being a CE\* under AWSC

Step 1: Check if you fulfill the criteria as a CE

Before applying to be a CE, traders and exporter must fulfil a predetermined set of guidelines as set out below. This set of criteria are in accordance to Rule 12A of the Operational Certification Procedures under ATIGA and must be adhered to before the trader or exporter is granted a CE status.



Step 2: If you fulfill the CE criteria, submit your application form via this [link](#) or the QR code below.



Step 3: You will receive an Authorisation letter (see sample letter in Annex A) or a letter informing you of the outcome of your application within 7 working days.

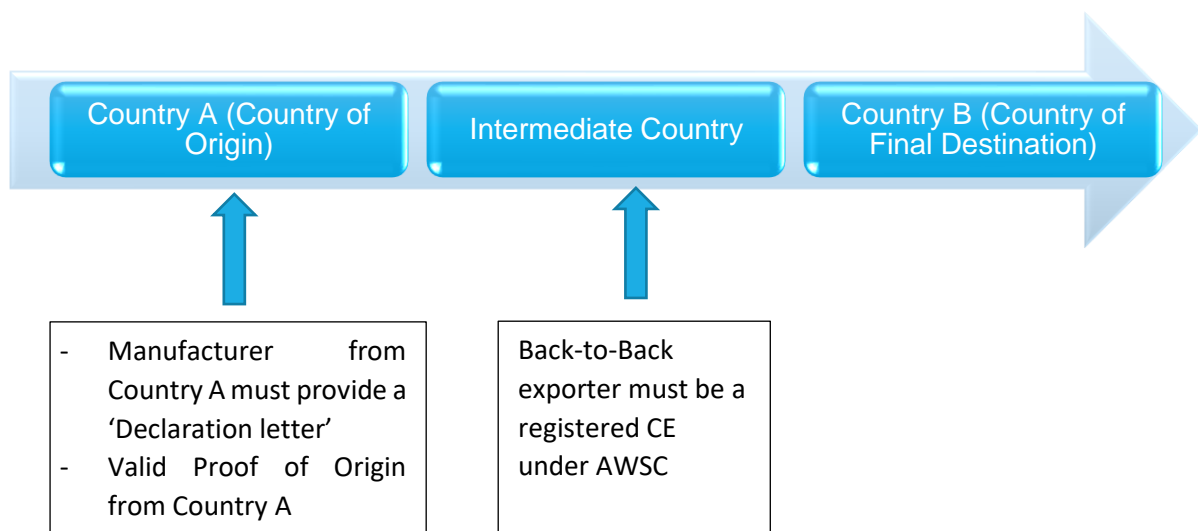
Step 4: CEs are to ensure they continuously comply with the registration conditions set out in the Authorisation Letter and will be subjected to random checks conducted by Singapore Customs.

***\*Any CEs found not complying with the registration conditions or the ATIGA Rules of Origin or Operational Certification Procedures will have its CE status terminated and/or revoked.***

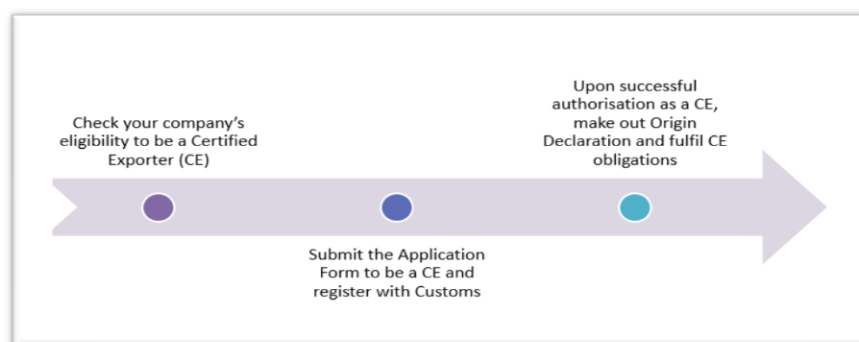
Step 5: Know your obligations as a CE (refer to pg. 10).

# Back-to-Back Origin Declaration under AWSC

- a) Under AWSC, both manufacturers and traders are eligible to be a CE to make out Origin Declaration (OD) on the invoice. These traders can also include back-to-back exporters in Singapore. Before utilising the AWSC scheme, an applicant who wish to be a Certified Exporter to export goods in a back-to-back arrangement under ATIGA must apply as stated in the procedures above.
- b) For companies applying to be a CE for a back-to-back exportation, or in the case of a trader or exporter, the relevant party would be required to provide the “manufacturer’s declaration” as required a supporting document at the point of application and have a valid Proof of Origin. Please refer to **Annex B** for a sample of a ‘Declaration letter’.



## Process of Utilising the AWSC and Types of Declarations under the Back-to-Back Application




a) Upon successful authorisation as a CE, the CE can proceed to make out OD for the goods they are authorised to. The OD should be made out on the Commercial Invoice. If the OD cannot be made out on the commercial invoice at the time of exportation, it may be made out on any of the following commercial documents

- i. Billing statement
- ii. Delivery order
- iii. Packing list

b) The OD should contain the Minimum Data Requirements as shown below:

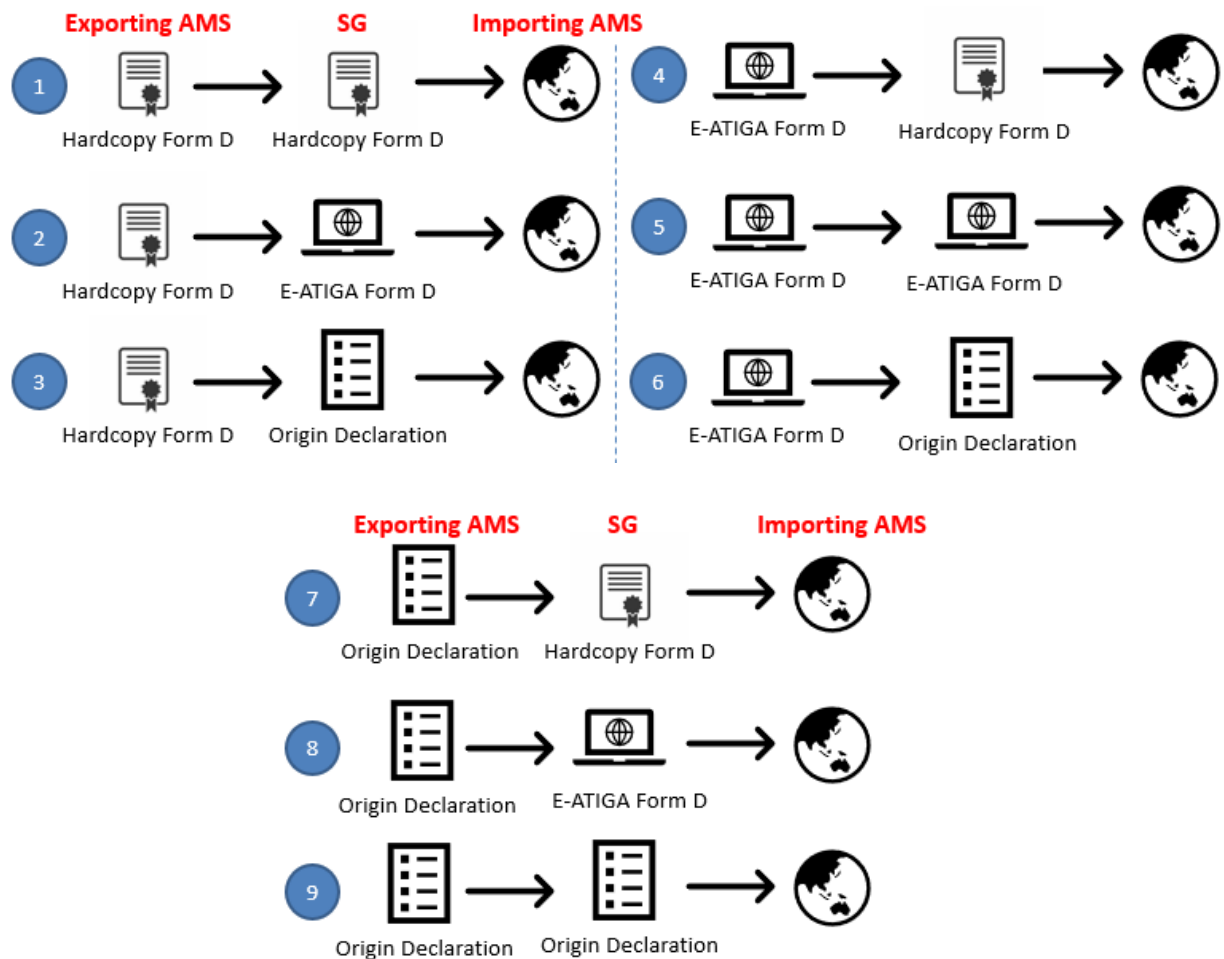
<p><b>1. Certified Exporter Detail</b></p> <ul style="list-style-type: none"> <li>The CE Authorisation Code</li> </ul>	<p><b>3. Certification by an Authorised Signatory</b></p> <ul style="list-style-type: none"> <li>Certification by an authorised signatory** of the CE that the goods specified in the Origin Declaration meet all the relevant requirements</li> <li>Authorised signature over printed/stamped name of the signatory.</li> </ul> <p><b>* In accordance with Rule 25 of the ATIGA OCP, the FOB price is only to be indicated if the RVC criteria is used and the good is exported to ID, KH and LA.</b></p> <p><b>**CEs are allowed to nominate a third party declaring agent or freight forwarder to be an authorised signatory. This signatory has to be knowledgeable on ATIGA Rules Of Origin criteria. In the event of a verification request, please note that the responsibility will still lie on the CEs.</b></p>
<p><b>2. Description of Goods</b></p> <ul style="list-style-type: none"> <li>Product Name;</li> <li>Six digit HS code;</li> <li>Origin Conferring Criterion;</li> <li>Country of Origin</li> <li>FOB price when RVC is used*</li> <li>Quantity of Goods</li> <li>Trademark; and</li> <li>For the case of Back-to-back Origin Declaration, original Proof of Origin reference number, date of issuance, Country of Origin of the first exporting country, and, if applicable, CE Authorisation Code of the exporter from the first exporting country.</li> </ul>	

c) An example of an OD made out on an Invoice for a SG-originating good can be seen below. To refer to an indicative format for making on an OD for a Single Country of Origin, please refer to **Annex C1**.

INVOICE #66401 Invoice Date: 16/09/2020  Bill To: ABC Pte Ltd ABC Avenue 1, Industrial Park #01-90 Singapore 439010  Attn To: Chua Ma Ray					
Name of Products	HS in six digit or AHTN Code	Origin conferring criterion	FOB value when the regional value content origin criterion is used	Quantity of goods	Trademark, if applicable
Lubricating Oil	HS 2710.19	RVC 50%	USD 8000	200 KG	NA
The exporter of the product(s) covered by this document (Certified Exporter Authorisation code: 19000099X) declares that, except where otherwise clearly indicated, the product(s) satisfy the Rules of Origin to be considered as originating goods under ATIGA (ASEAN country of origin: SINGAPORE).					
					 Mr Daniel



- d) Under the Back-to-Back arrangement, where Singapore is the intermediate Member State, there are a total of 9 different documentation arrangements that traders/exporters may choose to adopt. The detailed documentation arrangements can be seen below. If the back-to-back exporter in Singapore wish to utilise the AWSC to make out an OD for the back-to-back shipment, the back-to-back exporter must ensure the criteria to be a CE is met and should have a valid Proof of Origin at the point of making out the Back-to-Back OD. Please refer to **Annex C2** for an indicative format on making out an OD for back-to-back applications.



- e) Upon making out the OD, during export permit declaration the exporter is required to indicate "PRI" in the Preference Duty Ind field. Do check with the TradeNet Frontend Solution Vendor if you are unable to locate this field. With this, Singapore Customs can better assist companies if they face any denial of claims or request for verification of claims by the Importing Authority.

## Obligations of a CE

a) A CE has the following obligations:

- i. Grant Singapore Customs access to records and premises for the purpose of monitoring the use of authorisation and of the verification of the correctness of declarations made out. The records and accounts must allow for the identification and verification of the originating status of goods for which an OD was made out, during at least three (3) years from the date of making out the declaration;
- ii. make out OD only for goods for which the CE has been authorised to make out an OD and for which the CE has all appropriate documents proving the originating status of the goods concerned at the time of making out the declaration;
- iii. continue to comply with the conditions set out in Rule 12A Paragraph 2 of the ATIGA Operational Certification Procedures;
- iv. co-operate in retroactive checks and verification visits;
- v. accept full responsibility for all ODs made, including any misuse;
- vi. Ensure "PRI" is selected under the "Preferential Indicator" field in export permits if the importer intends to claim preferential tariff treatment on any goods stated on the OD; and
- vii. promptly inform Customs of any changes to the CE Application.

b) All companies looking to export their products under ATIGA are strongly advised to refer to the ATIGA Operational Certification Procedures (OCP) found in the [FTA website](#) for specific details on the record keeping requirement of the FTA.

# Annex A

Sample letter for reference and is subjected to changes from time to time.

SINGAPORE CUSTOMS							
<p>Your Ref: XXXX Our Ref: XXXX DD MM YYYY</p> <p><b>SINGAPORE CUSTOMS</b> 55 Newton Road #06-01 Revenue House Singapore 307987 Call Centre: 6355 2000 Fax: 6337 6381 Email: customs_roo@customs.gov.sg http://www.customs.gov.sg</p> <p>Dear XXX</p> <p><b>APPLICATION FOR CERTIFIED EXPORTER UNDER AWSC</b></p> <p>We refer to your application for registration as a certified exporter dated DD MM YYYY.</p> <p>2. We are pleased to inform you that your company has been registered with the Trade and Trade Services Branch (TTSB) of Singapore Customs as a Certified Exporter for the purpose of making your own Invoice Declaration for the exportation of Singapore/ASEAN origin products.</p> <p>3. Your Certified Exporter (CE) authorisation code is XXXXXXX and your CE registration will be valid for a period of three years from (ddmm/yyyy) to (ddmm/yyyy). This number which also appears in the top left of this letter, must be quoted in all your Invoice Declarations as well as in any correspondence with the TTSB.</p> <p>4. These are the following goods that your company is registered for:</p> <table border="1"><thead><tr><th>SIN No.</th><th>Product Description</th><th>HS Code (6 Digit Level)</th></tr></thead><tbody><tr><td> </td><td> </td><td> </td></tr></tbody></table> <p>5. Please note that the registration of your company as a CE is subject to the following conditions:</p> <p>a) Continue to comply with the conditions set out in paragraph 2 of Rule 12 A of the ATIGA Operational Certification Procedures (OCP). You may refer Rule 12 A of the ATIGA OCP at the bottom of this document.</p> <p>b) As per stated in Rule 17 of the ATIGA OCP, to keep and maintain up-to-date accurate books and records for at least 3 years of the following:</p> <p>i Raw Materials Purchase Record, ii Raw Materials Consumption/Stock Records, iii Production Records, iv Receipted Wage Record/CPF Statements for Workers,</p> <p>v Sales &amp; Stock of Finished Goods Records, vi Cash Book, vii Ledger Accounts/Accounting Records, viii Documentations Relating to Importations and Exportations.</p> <p>c) In the event a retrospective check is raised as per in accordance with Rule 18 of the ATIGA OCP, the entity should extend its fullest co-operation to Singapore Customs if required to produce these books and records for verification of origin of the products exported.</p> <p>d) Maintain an up-to-date list of the authorised signatories that is circulated to all ASEAN member states and promptly inform the Singapore Customs of any changes related to the information submitted under Rule 2(4) of the ATIGA Operational Certification Procedures.</p> <p>e) File or ensure that the Cost Statements are being filed by the manufacturer of products being exported as and when required by Singapore Customs. For products of ASEAN origin, you shall ensure that your manufacturer in the respective ASEAN country submit the necessary documents requested by Singapore Customs for the verification of origin. Singapore Customs may require the information to be certified by a public accountant.</p> <p>f) Agree to let Singapore Customs pass over the following information to ASEAN Secretariat, Malaysia and Brunei authorities and other ASEAN countries that join in the pilot scheme:</p> <p>i. Name and address of company; ii. Registration of the company/Authorisation code; iii. Authorised signatories provided by the company; iv. HS code of the product (the company is exporting and); v. Issuance date and expiry date of being Certified Exporter (CE)</p> <p>g) Do note that Singapore Customs reserves the right to remove any company as a CE should the company not comply with the stipulated rules and regulations.</p> <p>Yours sincerely</p> <p>Gregory Leong Deputy Head Trade &amp; Tariffs Services Branch for Director-General of Customs Singapore Customs</p> <p>Page 1 of 2</p> <p>55 Newton Road #06-01, Revenue House, Singapore 307987 Tel: (65) 6355 2000 E-mail: customs_roo@customs.gov.sg Website: www.customs.gov.sg</p>		SIN No.	Product Description	HS Code (6 Digit Level)			
SIN No.	Product Description	HS Code (6 Digit Level)					

## **Annex B**

*(Company's Letterhead)*

(Company name of manufacturer) hereby declare that the product (product description) was manufactured by my company in (ASEAN country of origin). As a manufacturer of the product, I hereby confirm that the product can meet the Rules of Origin under the ASEAN Trade in Goods Agreement (ATIGA) and (Company name of manufacturer) shall comply with Rule 12A of the ATIGA Operational Certification Procedure (OCP).

By providing this declaration, (Company name of manufacturer) will adhere to all necessary steps will be taken by my company to cooperate in retroactive check and verification visit should the need arise. Additonally, (Company Name of manufacturer) will undertake to maintain all documents that confer the originating status for the said product under ATIGA.

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Signature of Authorised Personnel

Name of Authorised Personnel:

Designation:

Company Stamp:

Date:

# Annex C1

## Indicative Format of Origin Declaration for SINGAPORE-Originating Good

This format serves as an indicative guide and the certified exporter is free to use any other format that contains the required information.

Name of Products	HS in six digit or AHTN Code	Origin conferring criterion	FOB value when the regional value content origin criterion is used	Quantity of goods	Trademark, if applicable

The exporter of the product(s) covered by this document (Certified Exporter Authorisation code: 19090900X) declares that, except where otherwise clearly indicated, the product(s) satisfy the Rules of Origin to be considered as originating goods under ATIGA (ASEAN country of origin: SINGAPORE).

Authorised signature over printed/stamped  
Name of the signatory

..

### Explanatory Note:

1. For purposes of origin conferring criterion:

(a) Goods wholly obtained or produced in the exporting Member State satisfying article 27 (Wholly Obtained) of the ATGA	"WO"
(b) Goods satisfying Article 28 (Non-Wholly Obtained) of the ATGA <ul style="list-style-type: none"> <li>Regional Value Content</li> <li>Change in Tariff Classification</li> <li>Specific Processes</li> <li>Combination Criteria</li> </ul>	Percentage of Regional Value Content, example "40%"  The actual CTC rule, example "CC" or "CTH" or "CTSH"  "SP"  The actual combination criterion, example "CTSH+35%"
(c) Goods satisfying paragraph 2 of Article 30 (Partial Cumulation) of the ATIGA	"PC x%", where x would be the percentage of Regional Value Content of less than 40%, example "PC 25%"

## Annex C2

### Indicative Format of Back-to-Back Origin Declaration

This format serves as an indicative guide and the certified exporter is free to use any other format that contains the required information.

Name of Products	HS in six digit or AHTN Code	Origin conferring criterion	Country of Origin of the first exporting country	FOB value when the regional value content origin criterion is used	Quantity of goods	Trademark, if applicable	Original Proof of Origin reference number	Date of issuance of original Proof of Origin	Certified Exporter Authorisation Code of the first exporting country, if applicable

The exporter of the product(s) covered by this document (Certified Exporter Authorisation code: **19090900X**) declares that, except where otherwise clearly indicated, the product(s) satisfy the Rules of Origin to be considered as originating goods under ATIGA (ASEAN country of origin: **(indicate Country of Origin of Goods)**).

**Authorised signature over printed/stamped  
Name of the signatory**