

Application Procedures for a Certificate of Origin via TradeNet[®] and Related Administrative Matters

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1. Application for a Certificate of Origin (CO)

1.1 The application for a CO with Singapore Customs is to be made via TradeNet®. The application may be submitted by either the exporter, if he has the necessary declaring agent and declarant registrations with us, or by his appointed declaring agent.

1.2 The application may be submitted as *(i)* a single declaration with the export permit application (i.e. permit with CO application), or *(ii)* a separate declaration (i.e. as a “pure CO” application) after an approved export permit has been obtained for the export of the relevant goods.

1.3 For both options, all the items in the declaration must be eligible for the requested CO. For option *(ii)*, the items in the declaration must be in the approved export permit.

1.4 Each CO is shipment, consignee and CO scheme-specific.

2. Certificate Types

2.1 Singapore Customs issues COs under the following CO schemes:

- ASEAN Trade in Goods Agreement (ATIGA) of the ASEAN Free Trade Area;
- ASEAN-Australia-New Zealand Free Trade Area (AANZFTA);
- ASEAN-China Free Trade Area (ACFTA);
- ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA);
- ASEAN-Japan Comprehensive Economic Partnership (AJCEP);
- ASEAN-Korea Free Trade Area (AKFTA);
- ASEAN-India Free Trade Area (AIFTA);
- China-Singapore Free Trade Agreement (CSFTA);
- Gulf Cooperation Council¹-Singapore Free Trade Agreement (GSFTA)²;

¹ The Member States of the Gulf Cooperation Council (GCC) are Bahrain, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates.

² Please note that the procedural requirements for claiming preferential tariff treatment under the GSFTA is still not yet finalized and there is risk that the importer may encounter potential operational issues such as rejection of the preferential CO when claiming preferential tariff rates with customs authorities in the GCC.

- India-Singapore Comprehensive Economic Cooperation Agreement (ISCECA);
- Japan-Singapore Economic Partnership Agreement (JSEPA);
- Korea-Singapore Free Trade Agreement (KSFTA);
- Peru-Singapore Free Trade Agreement (PeSFTA);
- Singapore-Jordan Free Trade Agreement (SJFTA);
- Sri Lanka-Singapore Free Trade Agreement (SLSFTA)
- US-Singapore Free Trade Agreement (USSFTA)³ – *for textile goods only*;
- Generalized System of Preferences (GSP) – Russian Federation, Belarus, Kazakhstan; and
- Ordinary CO Scheme (OCO).

2.2 The COs issued under each of the above CO schemes are represented by a “Certificate Type” in TradeNet®.

| Certificate Type | Certificate Name | CO Scheme |
|-------------------------|--|---|
| 1 | Form A | GSP |
| 4 | Ordinary CO | OCO |
| 4A | Certificate of Processing ⁴ | OCO |
| 16 | Form D | ATIGA |
| 17 | Back-to-Back Form D | ATIGA |
| 18 | Preferential CO | CSFTA GSFTA JSEPA KSFTA PeSFTA SJFTA SLSFTA USSFTA |
| 19 | Form E | ACFTA |
| 20 | Movement Certificate (aka “Back-to-Back Form E”) | ACFTA |
| 21 | Preferential CO | ISCECA |
| 23 | Form AK | AKFTA |
| 22 | Back-to-Back Form AK | AKFTA |
| 25 | Form AJ | AJCEP |
| 26 | Back-to-Back Form AJ | AJCEP |
| 27 | Form AI | AIFTA |
| 28 | Back-to-Back Form AI | AIFTA |
| 29 | Form AANZ | AANZFTA |

³ Textile goods refers to that commonly classified in HS Chapter 50 through 63.

⁴ A Certificate of Processing is issued for goods which underwent substantial processing in Singapore but are unable to fulfil the rules of origin administered under the OCO scheme.

| Certificate Type | Certificate Name | CO Scheme |
|-------------------------|-------------------------|------------------|
| 30 | Back-to-Back Form AANZ | AANZFTA |
| 31 | Form AHK | AHKFTA |
| 32 | Back-to-Back Form AHK | AHKFTA |

2.3 The information to be provided in the relevant TradeNet® fields of a CO application may differ, depending on the certificate type. Please refer to [Section 7](#) for further information.

3. Points to Note when Applying for a CO

For All CO Applications

Number of Items

3.1 For all CO applications under all certificate types, a maximum number of 50 items is allowed in each application.

CO Collection Point

3.2 An approved CO for non-textile goods may be collected 2 working hours after its approval at either of the following 2 collection points:

a) CrimsonLogic Service Bureau (CrimsonLogic)

133 New Bridge Road
#19-01/12, Chinatown Point
Singapore 059413

b) Singapore Aircargo Agents Association (SAAA)⁵

Room 107, Ground Floor
SATS Airfreight Terminal 3
Core H, Changi Airfreight Centre

⁵ Please note that access to SAAA is restricted to personnel carrying an Airport Pass with the relevant access right. Please also note that SAAA imposes an administrative charge for each CO collected at its office.

3.3 For textile and apparel goods, the approved CO may only be collected at CrimsonLogic.

3.4 The applicant is required to specify his preferred collection point when making his TradeNet® declaration for the CO application by specifying the relevant code under the “Application Product Type” field.

| Product Type | Collection Point | Application Product Type |
|--------------|------------------|--------------------------|
| Non-textile | CrimsonLogic | NH |
| Non-textile | SAAA | NA |
| Textile | CrimsonLogic | TX |

3.5 All approved COs must be collected within 1 month of the approval date, with the collection accompanied by a Letter of Authorisation issued by the exporter. Please refer to Singapore Customs’ website [here](#) (“*How to apply for ordinary or preferential Certificate of Origin for locally manufactured goods with Singapore Customs*” > “*Step 4: Collect the Certificate of Origin*”) for the letter format. COs which are uncollected by the stipulated period will be cancelled without prior notice to the applicants.

Additional CO Copies

3.6 The applicant may request for up to a maximum of nine (9) additional copies of a CO by indicating accordingly in his TradeNet® declaration. An additional processing fee applies for each additional copy requested.

3.7 Please specify the number of additional copies required under the “Additional Copies” field.

3.8 Please note that only the triplicate sheet (and, in the case of AIFTA/ISCECA, the quadruplicate sheet) of the CO will be provided in each additional copy requested.

Deferred Printing

3.9 Applicants who submit their CO application as a single TradeNet® declaration with their export permit application can choose to defer the printing of the approved CO if they expect changes to the amendable fields in the declaration after its approval.

3.10 The applicant may do so by selecting “Deferred Printing for CO” under the “Customs Procedure Code” field.

3.11 An approved CO which printing has been deferred will only be printed on the second working day⁶ from its date of approval. The printed CO will capture any approved amendments made to the application via TradeNet[®] during the deferment.

4. Amendments

4.1 Amendments to an approved CO with permit application shall be made electronically via TradeNet[®], within the export permit’s validity period. The amended CO will be available for collection at the selected collection point 2 working hours after the approved amendment. The applicant must surrender all issued copies of the previous CO replaced by the amended CO at the point of collection.

4.2 In the case where online amendment is not feasible (e.g. the permit is a “CA” or “XO” permit, or the CO was obtained via a “pure CO” application), the exporter shall cancel the existing CO and make a “pure CO” application with the correct details via TradeNet[®]. The applicant should specify in the “Remarks” field of the re-application the reference number of the previous CO and the reason for re-application. The previous CO shall be returned to Singapore Customs for cancellation within 1 week of the re-application.

4.3 Please note that Singapore Customs will only endorse manual amendments of the CO in exceptional situations on a case-by-case basis.

5. Cancellations

5.1 All requests for cancellation of CO and Preferential CO (PCO) issued by Customs shall be submitted online via FormSG. Do note that only unutilised CO/PCOs can be cancelled. Upon the submission of the FormSG, the CO/PCOs will

⁶ Working day refers to any day between Monday and Saturday which is not a public holiday.

automatically be deemed as cancelled unless advised otherwise by Customs within the next 7 days. The cancelled hardcopy CO is not required to be returned to Customs.

5.2 To submit the CO for cancellation, please fill in the FormSg (go.gov.sg/cancellationofco). Upon submission of the FormSG, the exporter should ensure that the Certificate of Origin has been struck off or invalidated via any method (eg: marked CANCELLED, crossed out, etc).

6. Certified True Copies

6.1 In the event where the CO is lost, stolen or destroyed, the exporter may apply for a certified true copy of the CO with Singapore Customs. The application is to be made with the following documents:

- a) A written request from the exporter on its letterhead, specifying the reason for the application. The exporter shall also declare in the letter the certificate number and confirm that the CO was not returned to Singapore Customs for cancellation previously.
- b) A complete set of the CO form, with details, including the reference number, as per that on the lost, stolen or destroyed CO *type-written*. (The blank CO form may be purchased from CrimsonLogic Service Bureau at Chinatown Point.)
- c) Any sheet of the CO form that was not lost, stolen or destroyed.

6.2 A fee will be charged for each set of certified true copy. For more details on the application procedures, please email customs_roo@customs.gov.sg.

7. TradeNet® Fields in CO Applications

7.1 Please refer to the table below for the TradeNet® fields specifically related to CO applications, and the information to be declared in each field. TradeNet® fields which are mandatory for all TradeNet® declarations, regardless of whether it is for a CO (e.g. “Country of Destination”), are not mentioned.

| S/N | FIELD NAME | EXPLANATORY NOTES |
|-----|--------------------------------|--|
| 1 | Message Type | For permit with CO application, select as applicable for permit type. For pure CO application, select “Certificate of Origin”/”COODEC” |
| 2 | Declaration Type | For permit with CO application, select as applicable for permit type. Not applicable for pure CO application. |
| 3 | Application Product Type | Select “NA”, “NH” or “TX”, based on the product type and desired collection point for the approved CO. Please refer Section 3 for further details on the 3 application product types. |
| 4 | Certificate Type | Select/key in the certificate type code, according to the CO required. Please refer Section 2 for the list of valid codes. |
| 5 | Previous Permit Number | For pure CO applications, key in the permit number of the corresponding export permit. |
| 6 | Customs Procedure Code (CPC) 1 | If deferred printing is required, select “Deferred Printing for CO” as one of the CPC 1. Leave the corresponding CPC 2 and 3 blank. |

| S/N | FIELD NAME | EXPLANATORY NOTES |
|-----|---------------------|--|
| 7 | Cost Statement Date | <p>Mandatory for Singapore-origin goods.</p> <p>Key in the manufacturing cost statement (MCS)/letter of undertaking (LU) date of the MCS/LU which covers the goods' export under the relevant CO scheme.</p> <p>The MCS/LU must be valid at both the point of the export and CO application, and must have been verified/acknowledged by Singapore Customs.</p> <p>For wholly-obtained/produced goods (which are not required to be covered by a MCS/LU), key in the invoice date.</p> |
| 8 | Entry Year | <p>Required for CO application under certificate type 18, where application product type is "TX" and country of final destination, "US".</p> <p>Key in the year in which the good will enter the US' customs territory.</p> |
| 9 | Invoice Number* | Mandatory for all certificate types except 4, 4A and 18. |
| 10 | Invoice Date* | <p>Mandatory for all certificate types except 4, 4A and 18.</p> <p>Must not be later than the date of submission.</p> |
| 11 | Additional Copies | <p>Key in additional copies of approved CO required. Leave as blank if no additional copies required.</p> <p>Maximum number of additional copies allowed is 9 and additional charge will be levied on each additional copy.</p> <p>Please note that the additional copy does not include the original and duplicate sheets.</p> |

| S/N | FIELD NAME | EXPLANATORY NOTES |
|-----|--------------------------------------|--|
| 12 | Certificate Item FOB Value* | <p>Key in the item's certificate FOB value, if it differs from that provided in the "Item FOB Value" field at the permit level or if it is in a different currency.</p> <p>Not applicable for certificate types 1, 4, 4A and 18.</p> <p>Optional for certificate types 16, 17, 19, 20, 22, 23, 25, 26, 29, 30, 31 and 32 if no regional/qualifying value content (RVC/QVC) criterion is applied.</p> |
| 13 | Currency Code (header level detail)* | <p>Applicable only if certificate FOB value is specified.</p> <p>Key in the currency to be used for the item's certificate FOB value. If left blank, no currency code will be indicated on the CO.</p> <p>Not applicable for certificate types 1, 4, 4A and 18.</p> |
| 14 | Transport Details* | <p>Key in any additional transport details to be printed on the CO.</p> <p>Not applicable for certificate types 4, 4A and 18.</p> |
| 15 | Certificate Item Quantity* | Key in the item quantity and unit. |

| S/N | FIELD NAME | EXPLANATORY NOTES |
|-----|-------------------------------|--|
| 16 | Certificate Item Description* | <p>Key in the detailed item description. If the item description is exactly the same as that in the “Item Description” of the permit application, you can omit this field.</p> <p>For all certificate types, the description should minimally contain the goods description, number and kind/type of packages, and item HS code⁷ as defined by the importing country.</p> <p>For certificate types 16, 17, 18, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29, 30, 31 and 32 please refer to the legal text of the relevant Free Trade Agreement (FTA) here for any additional details required in this field.</p> <p>For certificate type 18, where the country of destination is China, Korea, Peru, Sri Lanka or a member state of the Gulf Corporation Council (i.e. Bahrain, Kuwait, Oman, Qatar, Saudi Arabia or the United Arab Emirates), the origin criterion(a) satisfied by the good is to be included in this field, specify the origin criterion in accordance to that on the “Verification of Cost Statement”/ “Letter of Acknowledgement” letter issued by Singapore Customs for the corresponding MCS/LU.</p> |
| 17 | Country of Origin* | <p>For certificate types 1, 4, 4A, 16, 19, 21, 23, 25, 27, 29 and 31, country of origin must be “SG”.</p> <p>For remaining certificate types, the country of origin must be a country (other than Singapore) which is a Party to the FTA concerned.</p> |

⁷ For certificate types 16, 18, 19, 21, 23, 25, 27, and 29, the first 6-digit of the item's HS code in the field should tally with the information in the corresponding “Verification of Cost Statement” / “Letter of Acknowledgement” letter.

| S/N | FIELD NAME | EXPLANATORY NOTES |
|-----|------------|---|
| 18 | Remarks | <p>For certificate types 17, 20, 22, 26, 28, 30 and 32, key in the reference numbers of the relevant original preferential COs issued in the country of origin.</p> <p>For certificate types 1, 4, 4A, 16, 18, 19, 21, 23, 25, 27, 29 and 31, where the exporter is not the manufacturer, specify the name, designation and contact details of a contact person from the manufacturer.</p> <p>For back-to-back Form D applications, you may refer to an e-ATIGA Form D issued by the exporting party instead of providing the hardcopy Form D by indicating in this field “Original e-ATIGA Form D reference number [XXX]”, where “XXX” refers to the original e-ATIGA Form D certificate reference number.</p> <p>Similarly, for back-to-back Form E applications for goods originating from China, you may refer to an electronic Form E issued by China instead of providing the hardcopy Form E by indicating in this field “Original electronic Form E reference number [XXX]” where “XXX” refers to the original electronic Form E certificate reference number.</p> <p>For re-applications, specify the reference number of the previous CO and the reason for re-application.</p> |

| S/N | FIELD NAME | EXPLANATORY NOTES |
|-----|--------------------------------|---|
| 19 | Origin Criterion ^{8*} | <p>Mandatory for all certificate types except 4, 4A and 18.</p> <p>Key in the origin criterion(a) satisfied by the good, in a form stipulated under the relevant CO scheme.</p> <p>For certificate types 1, 16, 19, 21, 23, 25, 27, 29 and 31, specify the origin criterion in accordance to that on the “Verification of Cost Statement”/ “Letter of Acknowledgement” letter issued by Singapore Customs for the corresponding MCS/LU.</p> <p>If the good is wholly-obtained/produced (i.e. it is not required to be covered by a MCS/LU), specify the origin criterion in accordance to that administered for such goods under the relevant CO scheme.</p> <p>For certificate types 17, 20, 22, 26, 28, 30 and 32, specify the origin criterion in accordance to that on the corresponding original preferential CO issued in the country of origin.</p> <p>Please refer to Annex A for information on the exact details allowed in each line of the field for the different certificate types.</p> |

⁸ The “Origin Criterion” field consists of three lines, referred to as “Origin Criterion (OC) Line 1”, “OC Line 2” and “OC Line 3” respectively.

| S/N | FIELD NAME | EXPLANATORY NOTES |
|-----|---------------------------------|---|
| 20 | Origin Criterion Percentage* | <p>Key in the RVC/QVC of the good if the value-added criterion is applied.</p> <p>Applicable for certificate types 1, 16, 17, 19, 20, 21, 22, 23, 27 28, 31 and 32 only.</p> <p>The percentage shall be expressed as a rounded-down <i>whole number</i> (e.g. 40.6% should be declared as 40%, rather than 41%).</p> <p>For certificate types 1, 16, 19. 21, 23, 27 and 31 if a MCS date is declared under the “Cost Statement Date” field, the percentage specified shall tally with that on the corresponding “Verification of Cost Statement” letter. If a LU date is declared under the “Cost Statement Date” field, the percentage shall be as determined by the manufacturer for the good.</p> <p>For certificate types 17, 20, 22, 28 and 32 the percentage specified shall tally with that on the corresponding original preferential CO issued in the country of origin.</p> <p>Please refer to Annex A for further information.</p> |
| 21 | Origin Criterion HS | Please leave the field blank. |

* denotes details that will be printed on the CO, if applicable and declared.

8. Other FTAs

8.1 Other than the CO schemes mentioned in [Section 2](#), Singapore is also a Party to the following FTAs:

- Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)⁹;
- European Free Trade Association (EFTA)¹⁰-Singapore FTA;
- European Union (EU) – Singapore FTA¹¹;
- New Zealand-Singapore Comprehensive Economic Partnership;
- Panama-Singapore FTA;
- Singapore-Australia FTA;
- Singapore-Costa Rica FTA;
- Trans-Pacific Strategic Economic Partnership Agreement (TSEPA)¹²;
- Turkey-Singapore FTA; and
- United States-Singapore FTA.

8.2 However, Singapore Customs does not issue CO for all goods under the above FTAs and for non-textile goods under the USSFTA as these FTAs adopt either a self-certification or self-declaration regime, where the certification or declaration of a good's origin is to be made by a specific party (e.g. manufacturer, exporter, importer) in a manner prescribed in the relevant FTA. Please refer to the legal text of the relevant FTA [here](#) for further details.

⁹ The Parties to the CPTPP are Australia, Brunei Darussalam, Canada, Chile, Japan, Malaysia, Mexico, New Zealand, Peru, Singapore and Vietnam. However, not all parties have implemented the CPTPP. Please refer to the CPTPP on the Enterprise Singapore website at www.fta.gov.sg for more details.

¹⁰ The Member States of the EFTA are Iceland, Liechtenstein, Norway and Switzerland.

¹¹ As of 1 Jan 2021, EUSFTA will cease to apply to the UK. There are currently 27 countries to the EU. You can refer to Annex A of Circular 18/2019 or 19/2019 for the list of the 27 Countries except UK. (www.customs.gov.sg > News and Media > Circulars)

¹² The Parties to the TSEPA are Brunei, Chile, Singapore and New Zealand.

8.3 While there is no need for the exporter to apply for an authorised CO with Singapore Customs to enable the importer to enjoy the relevant preferential tariff treatment under the said FTAs, the exporter or his appointed declaring agent should indicate “PRI” under the “Preferential Indicator” field in his TradeNet® declaration for the export permit if it is known that the importer intends to claim the preferential tariff treatment for the goods’ importation under the FTA.

Annex A

Table A.1 specifies the origin criterion(a) to be declared under the “Certificate Item Description” or “Origin Criterion” field in a CO application, based on the CO scheme and origin criterion(a) satisfied by the goods.

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field¹³ | Required Input in “Origin Criterion Percentage” field |
|------------------|-------------------------|--|---|--|--|
| GSP | 1 | Good is wholly obtained/produced (WO) in the country of origin | | P | |
| | | Good is produced in the country of origin from originating and/or non-originating materials, does not contain any value-add from another beneficiary of the GSP, and the total value of imported (i.e. non-originating) materials makes up XXX% of the good’s FOB value, where XXX is 50 or less | | Y | XXX% |

¹³ Please refer Tables A.2, A.3 and A.4 on the exact allowed and required inputs in each line of the field, based on the CO scheme concerned.

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|-----------|------------------|---|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials, was worked on in more than 1 beneficiary of the GSP, and contains value-add from another beneficiary of the GSP, with the total value of imported (i.e. non-originating) materials making up XXX% of the good’s FOB value, where XXX is 50 or less | | Pk | XXX% |
| AFTA | 16, 17 | Good is WO in the country of origin | | WO | |
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the RVC/QVC rule specified under the general origin criteria or its PSR, with XXX% being the RVC/QVC of the good | | RVC | XXX% |
| | | Good is produced in the country of origin from originating and/or non-originating materials, with all non-originating materials used in its production having undergone a change in HS chapter (CC), as specified in its product specific rule (PSR) | | CC | |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|-----------|------------------|---|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials, with all non-originating materials used in its production having undergone a change in tariff heading (CTH), as specified under the general origin criteria or its PSR | | CTH | |
| | | Good is produced in the country of origin from originating and/or non-originating materials, with all non-originating materials used in its production having undergone a change in tariff subheading (CTSH), as specified in its PSR | | CTSH | |
| | | Good is produced in the country of origin from originating and/or non-originating materials via the specific process(es) specified in its PSR | | SP | |
| | | Good does not satisfy the relevant origin criterion(a) but has a RVC/QVC of XXX%, where XXX is between 20 and 39 (both values inclusive), and is intended for “partial cumulation” | | PC | XXX% |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|--------------|------------------|---|--|--|---|
| CSFTA | 18 | Good is WO in the country of origin | P | | |
| | | Good is Produced Entirely in one or both Parties, exclusively from originating materials | PE | | |
| | | Good is produced in the country of origin from originating and/or non-originating materials, does not fall under the exclusive PSR list, and satisfies the RVC/QVC rule specified under the general origin criteria | RVC | | |
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the origin criterion(a) specified in its PSR | PSR | | |
| GSFTA | 18 | Good is WO in the country of origin | Wholly Obtained | | |
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the RVC/QVC rule specified under the general origin criteria, with XXX% being the RVC/QVC of the good | Qualifying Value Content XXX% | | |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|-----------|------------------|--|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials, with all non-originating materials used in its production having undergone a specific level of change in tariff classification, as specified in its PSR | CTC | | |
| KSFTA | 18 | Good is WO within Singapore and/or Korea | Origin Criterion: “A” | | |
| | | Good is produced in the country of origin from originating and/or non-originating materials, and satisfies its PSR with all non-originating materials used in its production having undergone a specific level of change in tariff classification | Origin Criterion: “B” | | |
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies its PSR by having a RVC/QVC not lesser than that stipulated | Origin Criterion: “C” | | |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|-----------|------------------|--|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies its PSR by having a the RVC/QVC not lesser than that stipulated <u>and</u> all non-originating materials used in its production having undergone a specific level of change in tariff classification | Origin Criterion: “D” | | |
| PeSFTA | 18 | Good is WO within Singapore and/or Peru | Origin Criterion: Wholly Obtained | | |
| | | Good is produced in the country of origin from originating and/or non-originating materials and has a RVC/QVC not lesser than that stipulated in its PSR, with XXX% being the RVC/QVC of the good | Origin Criterion: QVC = XXX% | | |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|---------------|------------------|--|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials, with all non-originating materials used in its production having undergone a specific level of change in tariff classification specified in its PSR | Origin Criterion: CC or Origin Criterion: CTH or Origin Criterion: CTSH ¹⁴ | | |
| | | Good is produced in the country of origin from originating and/or non-originating materials via a chemical reaction and its PSR allows for application of the “chemical reaction” rule | Origin Criterion: Chemical Reaction | | |
| SLSFTA | 18 | Good is WO within Singapore and/or Sri Lanka | WO | | |
| | | Good is produced in the country of origin from originating and/or non-originating materials, does not fall under the exclusive PSR list, and satisfies the RVC/QVC rule specified under the general origin criteria | QVC | | |

¹⁴ Please declare the appropriate input based on the exact change in tariff classification requirement specified in the good’s PSR.

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|--------------|------------------|---|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials, does not fall under the exclusive PSR list, with all non-originating materials used in its production having undergone a Change in Heading (CTH) specified under the general origin criteria | CTC | | |
| | | Good is produced in the country of origin from originating and/or non-originating materials via a chemical reaction and its PSR allows for application of the “chemical reaction” rule | CR | | |
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the origin criterion(a) specified in its PSR | PSR | | |
| ACFTA | 19, 20 | Good is WO in the country of origin | | WO | |
| | | Good is produced in the country of origin exclusively from originating materials, and not in the exclusive PSR list | | PE | |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|-----------|------------------|--|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials, not in the exclusive PSR list, and satisfies the RVC/QVC rule specified under the general origin criteria, with XXX% being the RVC/QVC of the good | | RVC | XXX% |
| | | Good is produced in the country of origin from originating and/or non-originating materials, not in the exclusive PSR list, and satisfies the Change in Tariff Heading (CTH) under the general origin criteria. This is applicable to several chapters only. | | CTH | |
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the origin criterion(a) specified in its PSR | | PSR | |
| CECA | 21 | Good is WO in the country of origin | | X | |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|--------------|------------------|--|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the RVC/QVC rule (without application of the “accumulation” rule) <u>and</u> change in tariff heading requirement under the general origin criteria, with XXX% being the RVC/QVC of the good | | Single Country Content | XXX% |
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the RVC/QVC rule (with application of the “accumulation” rule) <u>and</u> change in tariff heading requirement under the general origin criteria, with XXX% being the RVC/QVC of the good | | ISCECA Cumulative Content | XXX% |
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the origin criterion(a) specified in its PSR | | PSR | |
| AKFTA | 22, 23 | Good is WO in the country of origin | | WO | |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|-----------|------------------|--|--|--|---|
| | | Good is WO within the ASEAN-Korea region | | WO-AK | |
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the RVC/QVC rule specified under the general origin criteria or its PSR, with XXX% being the RVC/QVC of the good | | RVC | XXX% |
| | | Good is produced in the country of origin from originating and/or non-originating materials, falls under the PSR list, with all non-originating materials used in its production having undergone a specific level of change in tariff classification specified in its PSR | | CTC | |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|--------------|------------------|--|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials, with all non-originating materials used in its production having undergone a specific change in tariff classification as specified under the general origin criteria or its PSR | | CC or CTH or CTSH ¹⁵ | |
| | | Good is produced in the country of origin from originating and/or non-originating materials via the specific process(es) specified in its PSR | | SPECIFIC PROCESSES | |
| AJCEP | 25, 26 | Good is WO in the country of origin | | WO | |
| | | Good is produced entirely in the country of origin from originating materials only | | PE | |

¹⁵ If the good is not in the PSR list and satisfies the change in tariff heading requirement in the general origin criteria, please declare “CTH”. If the good is in the PSR list, please declare “CC”, “CTH” or “CTSH” (according to the specific level of change in tariff classification required) only if the applicable origin criteria is a combination criteria, of which one is a change in tariff subheading requirement.

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|-----------|------------------|---|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials and has a RVC/QVC not lesser than that stipulated in the general origin criteria or PSR (without application of the “accumulation” rule) | | RVC | |
| | | Good is produced in the country of origin from originating and/or non-originating materials and has a RVC/QVC not lesser than that stipulated in the general origin criteria or PSR (with application of the “accumulation” rule) | | RVC ACU | |
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the change in tariff HS heading criterion specified in the general origin criteria (without application of the “accumulation” rule) | | CTH | |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|-----------|------------------|---|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the change in tariff HS heading criterion specified in the general origin criteria (with application of the “accumulation” rule) | | CTH ACU | |
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the change in tariff HS heading criterion specified in the general origin criteria (with application of the “ <i>de minimis</i> ” rule) | | CTH DMI | |
| | | Good is produced in the country of origin from originating and/or non-originating materials, with all non-originating materials used in its production having undergone a specific level of change in tariff classification specified in its PSR (without application of the “accumulation” rule) | | CTC | |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|--------------|------------------|---|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials, with all non-originating materials used in its production having undergone a specific level of change in tariff classification specified in its PSR (with application of the “accumulation” rule) | | CTC ACU | |
| | | Good is produced in the country of origin from originating and/or non-originating materials, with all non-originating materials used in its production having undergone a specific level of change in tariff classification specified in its PSR (with application of the “ <i>de minimis</i> ” rule) | | CTC DMI | |
| | | Good is produced in the country of origin from originating and/or non-originating materials via the specific process(es) specified in its PSR | | SP | |
| AIFTA | 27, 28 | Good is WO in the country of origin | | WO | |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|----------------|------------------|---|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the RVC/QVC rule and change in tariff subheading requirement under the general origin criteria, with XXX% being the RVC/QVC of the good | | RVC CTSH | XXX% |
| AANZFTA | 29, 30 | Good is WO in the country of origin | | WO | |
| | | Good is produced entirely in the country of origin from originating materials only | | PE | |
| | | Good is produced in the country of origin from originating and/or non-originating materials and has a RVC/QVC not lesser than that stipulated in its PSR | | RVC | |
| | | Good is produced in the country of origin from originating and/or non-originating materials, with all non-originating materials used in its production having undergone a specific level of change in tariff classification specified in its PSR | | CTC | |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|-----------|------------------|--|--|--|---|
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfies the RVC/QVC rule <u>and</u> change in tariff classification requirement under its PSR, with XXX% being the RVC/QVC of the good | | RVC CC or CTH or CTSH ¹⁶ | XXX% ¹⁷ |
| | | Good is produced in the country of origin from originating and/or non-originating materials and satisfy its PSR, with the PSR being a specific process rule or a combination of multiple criteria, other than that of a RVC/QVC rule and change in tariff classification requirement | | OTHER | |
| AHKFTA | 31, 32 | Good is wholly obtained or produced in the country of origin | | WO | |
| | | Good is produced in the country of origin exclusively from originating materials from one or more of the Parties | | PE | |
| | | Good is produced in the country of origin from originating and/or non-originating | | RVC | XXX% |

¹⁶ Please declare “CC”, “CTH” or “CTSH” according to the specific level of change in tariff classification required in the combination criteria.

¹⁷ The RVC/QVC of the good only needs to be declared if the good’s PSR is a RVC/QVC-cum-change in tariff classification combination criteria.

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|-----------|------------------|--|--|--|---|
| | | materials and satisfies the Regional Value Content specified under the general origin criteria or its PSR, with XXX% being the RVC of the good | | | |
| | | Good is produced in the country of origin from originating and/or non-originating materials, with all non-originating materials used in its production having undergone the change in HS chapter (CC) as specified in the PSR | | CC | |
| | | Good is produced in the country of origin from originating and/or non-originating materials, with all non-originating materials used in its production having undergone a change in tariff heading (CTH) as specified in the PSR | | CTH | |
| | | Good is produced in the country of origin from originating and/or non-originating materials, with all non-originating materials used in its production having undergone a change in tariff subheading (CTSH) as specified in the PSR | | CTSH | |

| CO Scheme | Certificate Type | Origin Criterion(a) Satisfied | Required Input in “Certificate Item Description” | Required Input in “Origin Criterion” field ¹³ | Required Input in “Origin Criterion Percentage” field |
|-----------|------------------|--|--|--|---|
| | | Good is produced in the country of origin from non-originating materials via the specific process(es) specified in the PSR | | SP | |

Table A.1: Origin criterion(a) to be declared under the “Certificate Item Description” or “Origin Criterion” field

Table A.2 specifies the admissible content for each line of the “Origin Criterion” field in a CO application under certificate types 1, 16, 17, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29 and 30.

| CO Scheme | Certificate Type | OC Line 1 | OC Line 2 | OC Line 3 |
|-------------|------------------|--|--|------------|
| GSP | 1 | <ul style="list-style-type: none"> • P • Y[#] • PK[#] | <i>Nil</i> | <i>Nil</i> |
| AFTA | 16, 17 | <ul style="list-style-type: none"> • WO • RVC[#] • CC • CTH • CTSH • SP • PC[#] | <ul style="list-style-type: none"> • RVC[#] • CC • CTH • CTSH • SP | <i>Nil</i> |

| CO Scheme | Certificate Type | OC Line 1 | OC Line 2 | OC Line 3 |
|-----------|------------------|--|---|---|
| ACFTA | 19, 20 | <ul style="list-style-type: none"> • WO • PE • RVC[#] • CTH • PSR | <i>Nil</i> | <i>Nil</i> |
| CECA | 21 | <ul style="list-style-type: none"> • X • SINGLE[#] • ISCECA[#] • PRODUCT | <ul style="list-style-type: none"> • COUNTRY[#] • CUMULATIVE[#] • SPECIFIC | <ul style="list-style-type: none"> • CONTENT[#] • RULES |
| AKFTA | 22, 23 | <ul style="list-style-type: none"> • WO • WO-AK • RVC[#] • CC • CTH • CTSH • CTC • SPECIFIC | <ul style="list-style-type: none"> • RVC[#] • CC • CTH • CTSH • SPECIFIC • PROCESSES | <ul style="list-style-type: none"> • RVC[#] • CC • CTH • CTSH • PROCESSES |
| AJCEP | 25, 26 | <ul style="list-style-type: none"> • WO • PE • RVC • CTH • CTC • SP | <ul style="list-style-type: none"> • RVC • CTC • SP • ACU • DMI | <ul style="list-style-type: none"> • RVC • CTC • SP • ACU • DMI |
| AIFTA | 27, 28 | <ul style="list-style-type: none"> • WO • RVC[#] | <ul style="list-style-type: none"> • CTSH | <i>Nil</i> |

| CO Scheme | Certificate Type | OC Line 1 | OC Line 2 | OC Line 3 |
|-----------|------------------|--|--|-----------|
| AANZFTA | 29, 30 | <ul style="list-style-type: none"> • WO • PE • RVC • CTC • OTHER • CC • CTH • CTSH | <ul style="list-style-type: none"> • RVC • CC • CTH • CTSH | Nil |
| AHKFTA | 31, 32 | <ul style="list-style-type: none"> • WO • PE • RVC[#] • CC • CTH • CTSH • SP | <ul style="list-style-type: none"> • RVC[#] • CC • CTH • CTSH • SP | Nil |

[#]The RVC/QVC of the goods must be specified under the “Origin Criterion Percentage” field of the CO application if this origin criterion is declared. The RVC/QVC shall be expressed as a rounded-down whole number (e.g. 40.6% should be declared as 40%, rather than 41%), where applicable.

Table A.2: Admissible content for “Origin Criterion” field

Table A.3 provides examples on what should be declared in the “Origin Criterion” and “Origin Criterion Percentage” fields in a CO application for Singapore-origin goods, based on the corresponding details specified on the “Verification of Cost Statement” letter issued for a verified MCS.

| CO Scheme | Certificate Type | Detail specified under “Country” field of “Verification of Cost Statement” letter | What to Declare? | | | |
|----------------|------------------|---|------------------|------------|-----------|-----------------------------|
| | | | OC Line 1 | OC Line 2 | OC Line 3 | Origin Criterion Percentage |
| GSP | 1 | RUSSIA (Y=50%) | Y | | | 50 |
| AFTA | 16 | ASEAN (RVC=50%) | RVC | | | 50 |
| | | ASEAN (CTH) | CTH | | | |
| ACFTA | 19 | ASEAN-CHINA (PSR) | PSR | | | |
| | | ASEAN-CHINA (RVC=50%) | RVC | | | 50 |
| | | ASEAN-CHINA (CTH) | CTH | | | |
| CECA | 21 | INDIA (SCC=50%) | SINGLE | COUNTRY | CONTENT | 50 |
| | | INDIA (ISCECA=50%) | ISCECA | CUMULATIVE | CONTENT | 50 |
| AKFTA | 23 | ASEAN-KOREA (RVC=50%) | RVC | | | 50 |
| | | ASEAN-KOREA (CC, SPECIFIC PROCESSES) | CC | SPECIFIC | PROCESSES | |
| AJCEP | 25 | ASEAN-JAPAN (RVC, ACU) | RVC | ACU | | |
| | | ASEAN-JAPAN (CTC) | CTC | | | |
| AIFTA | 27 | ASEAN-INDIA (RVC=37%,CTSH) | RVC | CTSH | | 37 |
| AANZFTA | 29 | ASEAN-AU-NZ (RVC) | RVC | | | |
| AANZFTA | 29 | ASEAN-AU-NZ (RVC=50%, CTSH) | RVC | CTSH | | 50 |
| AHKFTA | 31 | ASEAN-HONG KONG (RVC= 50%) | RVC | | | 50 |

| | | | What to Declare? | | | |
|-----------|------------------|---|------------------|-----------|-----------|-----------------------------|
| CO Scheme | Certificate Type | Detail specified under “Country” field of “Verification of Cost Statement” letter | OC Line 1 | OC Line 2 | OC Line 3 | Origin Criterion Percentage |
| | | ASEAN-HONG KONG (CTSH) | CTSH | | | |

Table A.3: Examples of content in “Origin Criterion” and “Origin Criterion Percentage” fields in CO applications for Singapore-origin goods

Table A.4 provides examples on what should be declared in the “Origin Criterion” and “Origin Criterion Percentage” fields for a back-to-back preferential CO application, based on the corresponding details specified on the original preferential CO issued in the country of origin.

| CO Scheme | Certificate Type | Detail specified under origin criterion field on original preferential CO | What to Declare? | | | |
|-----------|------------------|---|------------------|-----------|-----------|-----------------------------|
| | | | OC Line 1 | OC Line 2 | OC Line 3 | Origin Criterion Percentage |
| AFTA | 17 | RVC 50.7% | RVC | | | 50 |
| | | RVC 50.7% + CTH | RVC | CTH | | 50 |
| ACFTA | 20 | RVC 50% | RVC | | | 50 |
| | | CTH | CTH | | | |
| | | PSR | PSR | | | |
| AKFTA | 22 | RVC 50.7% | RVC | | | 50 |
| | | RVC 50.7% + CTH | RVC | CTH | | 50 |
| AJCEP | 26 | RVC, ACU | RVC | ACU | | |
| | | CTH | CTH | | | |
| AIFTA | 28 | RVC 37.8% + CTSH | RVC | CTSH | | 37 |
| AANZFTA | 30 | PE | PE | | | |
| AANZFTA | 30 | RVC 50.7% + CTSH | RVC | CTSH | | 50 |
| AHKFTA | 32 | RVC 50.7% | RVC | | | 50 |
| | | RVC 50.7% + CTH | RVC | CTH | | 50 |

Table A.4: Examples of content in “Origin Criterion” and “Origin Criterion Percentage” fields in back-to-back preferential CO applications

Disclaimer: Tables A.2, A.3 and A.4 provide an indication of the admissible inputs for each line of the “Origin Criterion” field under CO schemes for which the field is mandatory. It should not be treated as an exhaustive list of all possible origin criteria combination under the respective CO scheme.

You are advised to refer to the Rules of Origin and Operational Certificate Procedures of the specific CO scheme for details on the applicable origin criterion(a) for your product. Additionally, you are also advised to refer to, for CO application for locally-manufactured goods, the origin criterion(a) specified on the “Verification of Cost Statement” or “Letter of Acknowledgement” letter issued by Singapore Customs to the manufacturer and, for back-to-back preferential CO application, the origin criterion(a) specified on the original preferential CO issued by the first exporting Party, for the specific origin criterion(a) to declare in the application.