



Circular No: 12/2017
13 Sep 2017

To Manufacturers and Traders

Dear Sir/Madam

RULES OF ORIGIN FOR EXPORTS TO TURKEY UNDER THE TURKEY-SINGAPORE FREE TRADE AGREEMENT (TRSFTA)

The TRSFTA will be implemented on 1 Oct 2017. This circular outlines the salient points of the Rules of Origin requirements and operational procedures for exports of Singapore-originating goods claiming preferential tariff treatment in the Republic of Turkey ("Turkey").

2 Manufacturers and Traders are advised to refer to Annex 2A of Chapter 2 (National Treatment and Market Access for Goods) in the agreement to obtain the appropriate preferential tariff rate for the import of your goods into Turkey. The full details of the TRSFTA are available via the IE Singapore's website at <https://www.iesingapore.gov.sg/Trade-From-Singapore/International-Agreements/free-trade-agreements/Singapore-FTA>.

Rules of Origin for Originating Goods

3 Your goods may qualify for preferential tariff treatment for importation into Turkey if they fulfill the following Rules of Origin:

For Goods Wholly Obtained or Produced

- a) The goods are wholly obtained or produced in Singapore, as specified in Article 4 of Protocol 1 of the TRSFTA; or

For Goods Not Wholly Obtained or Produced

- b) The goods are manufactured in Singapore and satisfy the Product Specific Rules specified in Annex B or B(a) of Protocol 1 of the TRSFTA.

Accumulation

4 Turkey and Singapore are treated as a single production area. This means that any good or material that originated from Turkey will be deemed to have originated from Singapore, and vice versa, provided the good or material satisfies the

origin requirements under the TRSFTA and is supported by an origin declaration by the supplier.

Documentation Procedures

5 To enable the importers in Turkey to claim preferential tariff treatment under the TRSFTA, the Singapore exporter shall submit a declaration on the invoice, or any other commercial document which certifies that the goods qualify as originating goods for their import into Turkey (hereinafter referred to as “origin declaration”). The origin declaration shall contain the text and details set out in **Annex A** and must describe the goods in sufficient detail to enable its identification by the importing customs authority. In addition, in the corresponding TradeNet® declaration for your export permit, please ensure that “PRI” is selected under the “Preferential Indicator” field. This is an indication that the importer intends to claim preferential tariff treatment when the goods are imported into Turkey. Please check with your TradeNet® software vendor if you are unable to locate the “Preferential Indicator” field.

6 Singapore exporters who issue the origin declaration under the TRSFTA and producers of the goods should be well-acquainted with the qualifying origin criteria of their goods. We encourage you to familiarise yourself with the Rules of Origin and other requirements in the TRSFTA to take advantage of the benefits of the Agreement when you export to Turkey. Please share the contents of this circular with other colleagues in your organisation and business partners if relevant.

Retention of Documents

7 Documents relating to the production and export shipments accompanied by the origin declaration should be kept for at least 3 years from the date on which the origin declaration was signed for post-verification checks by the importing customs authority. The retention period of other records required under Singapore legislations remains.

Preferential Tariff Treatment for Imports under the TRSFTA

8 Another circular, No. 13/2017 dated 13 Sep 2017, relating to the claiming of preferential tariff treatment for imports into Singapore under the TRSFTA is separately issued. Both circulars can be downloaded from <http://www.customs.gov.sg>.

Clarification

9 Please refer to the Frequently Asked Questions (FAQ) on the Rules of Origin under the TRSFTA in **Annex B** for more details or you may send your enquiries to customs_roo@customs.gov.sg for further clarifications on the contents of this circular.

10 For other clarifications on the TRSFTA, you may email IE Singapore at enquiry@iesingapore.gov.sg.

Yours faithfully

Chua Yock Chin
Head Tariffs and Trade Services
for Director-General of Customs
Singapore Customs

(This is a computer-generated circular. No signature is required.)

We hope that this circular has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this circular at customs_roo@customs.gov.sg.

ORIGIN DECLARATION TEXT

The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of *Singapore* preferential origin under Turkey-Singapore Free Trade Agreement.

.....
(Place and date)

.....
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

FAQ

1. Is my product eligible for preferential tariff treatment under the TRSFTA?

You may refer to Annex 2-A to Chapter 2 (National treatment and Market Access for Goods) of the TRSFTA's legal text via the URL provided in the circular for the relevant details. Alternatively, you may contact IE Singapore via email at enquiry@iesingapore.gov.sg for the relevant information.

2. I am a registered manufacturer with Singapore Customs and have exported products under other Free Trade Agreements. Can my product be automatically considered as an originating good under the TRSFTA?

No. Your product must qualify as an originating good under the TRSFTA to be considered for preferential tariff treatment under the Agreement when imported into Turkey.

3. I have exported some goods originating from Singapore to Turkey in September 2017. Can I request for tariff concession to be granted for these shipments upon the entry into force of the Agreement?

The import may be eligible for preferential tariff treatment if it only entered Turkey's customs territory on or after 1 Oct 2017 and fulfill the relevant conditions set out in the TRSFTA. For further clarification on the procedure to claim preferential tariff treatment for the import, you may wish to refer the importer to contact its customs authority directly.

4. How can I apply for a preferential certificate of origin (PCO) with Singapore Customs for my exports to Turkey under the TRSFTA?

We do not issue PCO under the TRSFTA. To enable your importer in Turkey to claim preferential tariff treatment with its importing customs authority, please follow the procedures set out in paragraph 5 of this circular.

5. What product details should I include in my commercial invoice with the origin declaration to enable the good's identification by the importing customs authority?

The document on which the origin declaration is inserted should provide a product description that is generic enough for the good to be identified by the authority, while also including product information such as the model, brand and trademark (if any). Such information should also tally with that provided in the other trade/shipping documents submitted. Please contact the importing customs authority directly for further clarification on the exact details that may be required in the document.

6. Can I issue an origin declaration for goods which I imported from an ASEAN country and intend to subsequently export to Turkey under the TRSFTA?

No. The TRSFTA is a bilateral agreement between Singapore and Turkey, and only Singapore-origin goods which meet the rules of origin under the Agreement can qualify for the relevant preferential tariff treatment offered under it when imported into Turkey.

7. What is the recordkeeping requirement for documents relating to my exports to Turkey under the TRSFTA?

You are required to keep the relevant documents (which include, but are not limited to, a copy of the origin declaration, shipping documents such as the commercial invoice, and production records) for a period of at least 3 years from the date on which the origin declaration was signed.

8. Why am I unable to locate the full legal text of the TRSFTA via the URL provided in the circular?

Details of the TRSFTA may be found under the “Implemented FTAs” section of the webpage. Please select “Turkey-Singapore Free Trade Agreement (TRSFTA)” under the section for the details.