

DECLARATION OF SINGAPORE ORIGIN THAT ATTAINED A CHANGE OF TARIFF CLASSIFICATION AT 6 DIGIT LEVEL
(To be typed on the original company's letterhead)

Date: _____

To:
 The Executive Director
 Singapore Malay Chamber of Commerce and Industry
 15 Jalan Pinang
 Singapore 199147

Dear Sir/Mdm,

CONFIRMATION OF MANUFACTURER FOR SINGAPORE ORIGIN ITEM THAT ATTAINED A CHANGE OF TARIFF CLASSIFICATION AT 6 DIGIT LEVEL

We hereby declare the products(s) listed below:

Description of Goods	HS Code	Quantity / Weight

is/are manufactured by us and attained a change of tariff classification at 6 digit level i.e Change in tariff subheading (CTSH) when compared against imported or foreign/undetermined raw materials used in production.

Please select where applicable:

☐ **1. Change in Tariff Classification (CTC)**

All foreign or undetermined raw materials used in production must undergo a Change in Tariff Classification at Sub-Heading level (CTSH) of the Harmonized System Tariff Nomenclature (HS).

Please indicate the raw materials used, its HS Codes, and the corresponding finished product. Note whether the product meets the Change in Tariff Subheading (CTSH) requirement.

Raw Materials Description	HS Code	Finished Product	Meets Singapore Origin Rule? (Yes/No)

OR

☐ **2. De Minimis Rule ($\leq 10\%$)**

A finished product that does not undergo CTSH shall nevertheless be considered as Singapore origin if the value of all imported or non-originating materials used in its production that do not undergo the required CTSH **does not exceed ten (10) per cent of the Ex-Factory price** of the finished product.

This section is to be completed if non-originating materials are used. Use the calculation below to determine if the De Minimis provision applies.

Raw Materials Description	HS Code	Finished Product	Meets Singapore Origin Rule? (Yes/No)

Calculation for De Minimis:

HS Code of Finished Product: _____

Ex-Factory Price of Finished Product (a): _____

(Total Raw Materials + Direct Labour cost + Direct Overhead cost + Profit)

Value of Non-Originating Material (b): _____

(Value of Material that shares the same HS Code with the finished product)

Formula $(b \div a) \times 100 =$ _____

**Not applicable as Singapore Origin if exceeds 10%.*

We are aware that under the Import and Export (Regulations 1995) with effect from 1 December 1995, the penalty for making a false declaration in respect of any such Certificate, permit or certification is a fine of up to S\$100,000 or 3 times the value of the goods whichever is greater or up to 2 years' imprisonment or up to both for the first offence. For the second and subsequent offence, a fine of up to S\$200,000 or 4 times the value of the goods, whichever is greater, or up to 3 years' imprisonment or up to both.

Yours Sincerely,

Signature of Authorised Signatory

Company's Official Rubber Stamp

Name:

Designation: