Application for Certificate of Origin

IMPORTANT: Kindly note that all companies are to submit the following:

1. Letter of Authorised Signatories (Annex A)
2. ACRA Business Profile / Valid Business Registration No.

Note: Annex A must be updated yearly on 1st January or when a change to the list is observed.

A. LOCALLY MANUFACTURED GOODS

1. Original Letter of Indemnity (Annex B for SMCCI Members, Annex C for Non-Members)
2. Certificate of Origin (TDB3)
3. Commercial Invoice/Exporter Invoice
4. Original Letter of Annex D Declaration of a Manufacturer (signed and stamped) adhering to following requirements;

If you declare:-		Please attach:-
1.	wholly obtained (i.e. wholly grown or produced)	a) A copy of **one** of: i. Notification/registration with MOM ii. Licence to operate from AVA/SFA iii. Licence to manufacture and process animal feed from AVA iv. Licence with HAS v. Licence under the Health Products Act (HPA), in addition to documents showing product registration vi. Good Manufacturing Practice Certificate for Therapeutic Product/Medicinal Product/Active Pharmaceutical Ingredient/Cosmetic Product vii. Licence from relevant Competent Authorities (e.g. SCDF, NEA) for manufacturing of chemical products. b) A copy of **Manufacturing Process Flowchart** to prove that operations carried out in Singapore go beyond minimal

		processes and demonstrates substantial transformation and supports origin determination of goods with diagrams/photos.
2.	manufactured in Singapore with minimum 25% of local content based on the ex-factory price of the finished product	a) A copy of **Manufacturing Process Flowchart** to prove that operations carried out in Singapore go beyond minimal processes and demonstrates substantial transformation and supports origin determination of goods with diagrams/photos. b) An original copy of [1]**Annex D (ii) Manufacturing Cost Statement,** stamped & signed. c) **Annex G Letter of Declaration by Local Supplier/Manufacturer** to ascertain the originating status of the material supplied (if supplier/manufacturer is a separate company from exporter). d) **Invoice from Supplier/Manufacturer** indicating the purchase of materials (if supplier/ manufacturer is a separate company from exporter). e) **Accountant's Declaration** to confirm costing and values provided is true and correct. *f) Optional: Original copy of **Annex K**, if you wish to submit MCS once per year.*
3.	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	a) A copy of **Manufacturing Process Flowchart** to prove that operations carried out in Singapore go beyond minimal processes and demonstrates substantial transformation and supports origin determination of goods with diagrams/photos. b) An original copy of **Annex D (iii) Letter of Declaration for Change of Tariff Subheading** reflecting a change in the 6-

[1] We accept MCS with 1-year validity. Please submit Annex K.

		digit HS code between raw materials and final product.
4.	undergone a chemical reaction (applicable only for products under HS Chapters 27 to 40)	A copy of **Manufacturing Process Flowchart** that illustrates that a chemical reaction has taken place during the manufacturing of the product with references to the materials and components used, the chemical reaction(s) undergone. The documentation should be certified by a laboratory or chemist/ chemical engineer of the company.

5. Export Permit
6. Signed Bill of Landing (if shipment has taken place)
7. Booking confirmation (if shipment has not taken place)

B. FOREIGN GOODS FOR RE-EXPORT PURPOSES

1. Original Letter of Indemnity (Annex B for SMCCI Members, Annex C for Non-Members)
2. Certificate of Origin (TDB3)
3. Commercial Invoice/Exporter Invoice
4. Foreign Supplier's Invoice or Foreign CO
5. Original Letter of Annex F Declaration by Exporter for Foreign Origin Good applicable if supplier invoice can't be provided
6. Export Permit
7. Signed Bill of Lading (if shipment has taken place)
8. Booking confirmation (if shipment has not taken place)

NOTE: For goods declared as both Singapore and Foreign origin, please provide the relevant Annexes of each origin respectively.

C. DIRECT SHIPMENT (SECOND COUNTRY TO THIRD COUNTRY)

1. Original Letter of Indemnity (Annex B for SMCCI Members, Annex C for Non-Members)
2. Certificate of Origin (TDB3)
3. Commercial Invoice/Exporter Invoice
4. Foreign Supplier's Invoice or Foreign CO

5. Original Letter of Annex F Declaration By Exporter for Foreign Origin Good applicable if supplier invoice can't be provided
6. A copy of direct or through Bill of Lading

D. SINGAPORE COMPANIES EXPORTING ON BEHALF OF FOREIGN COMPANIES

1. Letter of Indemnity (Annex B for SMCCI Members, Annex C for Non-Members)
2. Commercial Invoice (on Foreign Company's letterhead)
3. Bill of Lading
4. Letter of Authorisation

The exporter's column on the Certificate of Origin (TBD3) must show as follow: eg.

ABC Pte Ltd
Full Address (Singapore)
On behalf of DEF Co Ltd, Japan

Note: This guidelines is uploaded to https://smcci.org.sg/trade-docs/.

Application for Certificate of Processing

All products that went through minimal processing **DO NOT QUALIFY** to be declared as Singapore-origin. Following is the list of Simple/Minimal Operations that would not qualify as of Singapore Origin:

1. operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
2. simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;
3. (i) changes of packing and breaking up and assembly of consignments; (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, and all other simple packing operations;
4. the affixing of marks, labels or other like distinguishing signs on products or their packaging;
5. simple mixing of products, whether or not of different kinds;
6. simple assembly of parts of products to constitute a complete product;
7. a combination of two or more operations specified in (1) to (6);
8. slaughter of animals.

To apply for Certificate of Processing, please provide:

1. Original Letter of Indemnity (Annex B for SMCCI Members, Annex C for Non-Members)
2. Certificate of Processing (with the word “Origin” cancelled off clearly)
3. Original letter of Annex L Declaration for Certificate of Processing
4. Commercial Invoice/Exporter Invoice
5. Export permit
6. Signed Bill of Lading (if shipment has taken place)
7. Booking confirmation (if shipment has not taken place)

Useful links:

1. Singapore Customs’ Circular No. 06/2025:
   https://www.customs.gov.sg/files/news-and-media/Circular_06_2025__Ver1_.pdf
2. Singapore Customs’ Rules of Origin Handbook:
   https://www.customs.gov.sg/files/handbook_on_the_rules_of_origin_for_oco__2_.pdf

List of Annexes

Annex A:	Specimen Signatures of Authorized Signatories (pdf)
Annex B:	Letter of Indemnity for SMCCI Members Only (pdf)
Annex C:	Letter of Indemnity for Non-Members Only (pdf)
Annex D:	Letter of Declaration by Manufacturer (pdf)
Annex D ii (excel):	Letter of Declaration of Manufacturing Cost Statement For Goods Manufactured in Singapore with Minimum 25% of Local Content Based on the Ex-Factory Price of the Finished Product (excel)
Annex D ii (pdf):	Letter of Declaration of Manufacturing Cost Statement For Goods Manufactured in Singapore with Minimum 25% of Local Content Based on the Ex-Factory Price of the Finished Product (pdf)
Annex D iii (excel):	Letter of Declaration For Goods Manufactured in Singapore That Attained A Change Of Tariff Classification At 6-Digit Level(excel)
Annex D iii (pdf):	Letter of Declaration For Goods Manufactured in Singapore That Attained A Change Of Tariff Classification At 6-Digit Level (pdf)
Annex E:	Letter of Declaration by Supplier (pdf)
Annex F:	Letter of Declaration by Exporter for Foreign Origin of Goods (pdf)
Annex G:	Letter of Declaration by Local Supplier or Manufacturer (pdf)
Annex H:	Letter for Late Application (pdf)
Annex I:	Letter for Cancellation (pdf)
Annex J:	For Information - List of Simple/Minimal Operations That Could Not Qualify As Of Singapore Origin (pdf)
Annex K:	Yearly Letter of Declaration for Validity of Manufacturing Cost Statement (MCS) by the Manufacturer (pdf)
Annex L:	Letter of Declaration for Certificate of Processing (pdf)

Rules of Origin

Origin Criterion for Rules of Origin:

1. <u>Wholly obtained:</u> wholly grown or produced, like vegetable produce, live animals. (Refer to page 8 for list of wholly obtained products)

2. <u>Local content rule:</u> manufactured in Singapore with minimum 25% of Local Content based on the ex-factory price of the finished product.

Formula: $$\frac{\text{Cost of Local Raw Material + Direct Labour Cost + Direct Overhead Cost}}{\text{Ex-Factory Price}} \text{ x100}$$

**Ex-Factory Price = Total raw material + Direct Labour Cost + Direct Overhead + Profit*

3. <u>Change in Tariff Sub-Heading (CTSH) classification:</u> all foreign or undetermined raw materials used must undergo a Change in Tariff Classification at 6-digit level.
    - Applying De Minimis: if finished product does not undergo CTSH, it can 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**.

Formula: $$\frac{\text{Value of Material that shares the same HS Code with the finished product}}{\text{Total Raw Materials + Direct Labour cost + Direct Overhead cost + Profit}}$$

4. <u>Chemical reaction rule (Chapters 27 to 40):</u> undergone a chemical reaction.

List of Wholly Obtained Products

The following categories of products can qualify as wholly obtained (ie, wholly grown or produced) in a beneficiary country:

1. mineral products extracted from its soil or from its sea bed;
2. vegetable products harvested there;
3. live animals born and raised there;
4. products obtained there from live animals;
5. products obtained by hunting or fishing conducted there;
6. products of sea fishing and other products taken from the sea by its vessels;
7. products made on board its factory ships exclusively from the products referred to in para (6) above;
8. used articles collected there fit only for the recovery of raw materials;
9. waste and scrap resulting from manufacturing operations conducted there;
10. products obtained there exclusively from the products specified in (1) to (9) above (such as iron sheets, bars produced from iron ore, cotton fabrics woven from raw cotton, recovery of lead from used motor-car batteries, recovery of metal from metal shavings).