

SINGAPORE CUSTOMS

TARIFFS AND TRADE SERVICES BRANCH

GUIDELINES ON THE PREPARATION OF THE MANUFACTURING COST STATEMENT

The following procedures will apply when submitting the Cost Statement for Singapore Customs' verification:

- 1) Check with the Tariffs and Trade Services Branch (TTSB) of the Singapore Customs on the origin criteria that your product must comply with to qualify for preferential treatment.
- 2) Prepare the Cost Statement for every product model to be exported. This must be prepared on your Company's letterhead according to the format prescribed by TTSB.
- 3) Submit your Cost Statement for the product which must reach TTSB at least 7 working days before the export of goods. The mailing address is indicated as follow:

By Post

Singapore Customs
Attn: Rules of Origin Section
55 Newton Road #09-01
Revenue House
Singapore 307987

By Courier

Drop the documents into **Box Number 2** at
Level 7 Revenue House
Attn: Rules of Origin Section

- 4) Give actual cost of materials used, labour and overhead costs in each Cost Statement. Projection of production costs is not allowed.
- 5) Submit supplier's invoice of every material used that is manufactured locally. If the material is of ASEAN or China origin and you want your product to qualify under the ACFTA Cumulative Content, please submit the Form E CO as proof that the material originates in ASEAN or China.
- 6) Update TTSB on your costing yearly or when there are variations in your prices, costs, sources of materials used etc, whichever earlier.
- 7) Ensure that the Cost Statement is declared to be true and correct by the Managing Director/ Authorized Senior Management and the Accountant.
- 8) Contact TTSB at customs_roo@customs.gov.sg for advice when you need clarification in preparing the Cost Statement