SAMPLE FORMAT

COST STATEMENT FOR THE EXPORT OF PRODUCT UNDER ATIGA

Model No Country exported to S\$ (FOB)	Name of Manufacturer :	Entity Identifier/UEN:								
This Cost Statement is forUnit(s)	-	No :						S\$ (FOB)		
Code * Origin Manufactured) Local Foreign ASEAN To	- · ·	Jnit(s)			Date of	Cost Statem	ient :	_		
Raw Materials, Parts & Components (Please give detailed breakdown)					Locally	Unit Cost (CIF)				
Components (Please give detailed breakdown) a) b) c) d) 2. Direct Labour Cost: Wages Other benefits (CPF, medical benefits etc) (Please give detailed breakdown) b. Direct Overhead Cost: (eg Factory rent, Desposition costs, Maintenance) (Please give detailed breakdown) costs, Maintenance) costs, Maintenance, costs, Costs, Costs, Co		0000	Ong	Mariarastaroa)		Local	Foreign	ASEAN	Tota	
b) c) d) c) d) 2. Direct Labour Cost: Wages Other benefits (CPF, medical benefits etc) ((Plesse give detailed breakdown) 3. Direct Overhead Cost: (eg Factory rent, Depreciation costs, Maintenance) (Please give detailed breakdown) 4. Ex-Factory Cost (1+2+3) 5. Profit 5. Ex-Factory Price (4+5) * Applicable for products – qualifying under the Change in Tariff Classification (CTC) rule. Please declare the HS subheading code (1" 6 digits) of foreign materials and materials of undetermined origin. Calculations: Local Material Cost + Direct Labour & Direct Overheads + Profit OR Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit 2. ASEAN Cumulative Content Singapore and the good mester the rules of origin under this FTA. I will permit, as and when required, inspection of our factory/goods by officers of the Singapore Customs and undertake to maintain up-to-date costing records. This cost statement is prepared by : Signature & Name of Managing Director Signature & Name of Accountant	Components									
c) d) Direct Labour Cost: Wages Other benefits (CPF, medical benefits etc) (Please give detailed breakdown) Direct Overhead Cost: (eg Factory rent, Depreciation costs, Maintenance) (Please give detailed breakdown) *Applicable for products – qualifying under the Change in Tariff Classification (CTC) rule. Please declare the HS subheading code (1* digits) of foreign materials and materials of undetermined origin. *Applicable for products – qualifying under the Change in Tariff Classification (CTC) rule. Please declare the HS subheading code (1* digits) of foreign materials and materials of undetermined origin. *Calculations: Local Material Cost + Direct Labour & Direct Overheads + Profit OR Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit 2. ASEAN Cumulative Content Signature & Name of Managing Director FOB Price Signature & Name of Managing Director Signature & Name of Managing Director Signature & Name of Accountant This cost statement is prepared by: Signature : S	a)									
d) 2. Direct Labour Cost: Wages Other benefits OCPF. medical benefits etc) (Please give detailed breakdown) 3. Direct Overhead Cost: (eg Factory rent, Depreciation costs, Maintenance) (Please give detailed breakdown) 4. Ex-Factory Cost (1+2+3) 5. Profit 5. Ex-Factory Price (4+5) * Applicable for products – qualifying under the Change in Tariff Classification (CTC) rule. Please declare the HS subheading code (1* 6 digits) of foreign materials and materials of undetermined origin. Calculations: 1. Single Country Content OR 2. ASEAN Cumulative Content (See Note 5 overleaf) 5. Ex-Pactory Cost (1+2+3) 5. Ex-Pactory Price (4+5) 1. Single Country Content FOB Price FOB Price 1. Cost & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit FOB Price 2. ASEAN Cumulative Content (See Note 5 overleaf) FOB Price FOB Price FOB Price Singapore and the good meets the rules of origin under this ETA. I will permit, as and when required, inspection of our factory/goods by officers of the Singapore Customs and undertake to maintain up-to-date costing records. Signature & Name of Managing Director Signature & Name of Managing Director Signature & Name of Accountant	b)									
Direct Labour Cost: Wages Other benefits OCPF. medical benefits etc) (Please give detailed breakdown) 3. Direct Overhead Cost: (eg Factory rent, Depreciation costs, Maintenance) (Please give detailed breakdown) 4. Ex-Factory Cost (1+2+3) 5. Profit 5. Ex-Factory Price (4+5) * Applicable for products – qualifying under the Change in Tariff Classiffication (CTC) rule. Please declare the HS subheading code (1* 6 digits) of foreign materials and materials of undetermined origin. Calculations: Local Material Cost + Direct Labour & Direct Overheads + Profit	c)									
Wages Other benefits (CPF, medical benefits etc) (Please give detailed breakdown) 3. Direct Overhead Cost: (eg Factory rent, Depreciation costs, Maintenance) (Please give detailed breakdown) 4. Ex-Factory Cost (1+2+3) 5. Ex-Factory Price (4+5) * Applicable for products – qualifying under the Change in Tariff Classification (CTC) rule. Please declare the HS subheading code (1* 6 digits) of foreign materials and materials of undetermined origin. Calculations: Local Material Cost + Direct Labour & Direct Overheads + Profit FOB Price 2. ASEAN Cumulative Content (See Note 5 overleat) 1. I declare that the information provided by me is true and correct. The last production process of the good is carried out in Singapore and the good meets the rules of origin under this FTA. I will permit, as and when required, inspection of our factory/goods by officers of the Singapore Customs and undertake to maintain up-to-date costing records. This cost statement is prepared by: Signature & Name of Managing Director Signature : Si	d)									
(eg Factory rent, Depreciation costs, Maintenance) (Please give detailed breakdown) 1. Ex-Factory Cost (1+2+3) 5. Profit 6. Ex-Factory Price (4+5) * Applicable for products – qualifying under the Change in Tariff Classification (CTC) rule. Please declare the HS subheading code (1st 6 digits) of foreign materials and materials of undetermined origin. Calculations: Local Material Cost + Direct Labour & Direct Overheads + Profit This Cost Sakan Cumulative Content (See Note 5 overleaf) Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit (See Note 5 overleaf) FOB Price X 100 = % FOB Price Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit (See Note 5 overleaf) FOB Price Declaration: I declare that the information provided by me is true and correct. The last production process of the good is carried out in Singapore and the good meets the rules of origin under this FTA. I will permit, as and when required, inspection of our factory/goods by officers of the Singapore Customs and undertake to maintain up-to-date costing records. Signature & Name of Managing Director Signature & Name of Accountant This cost statement is prepared by: Signature: Signat	Other benefits (CPF, medical benefits etc)									
5. Profit 5. Ex-Factory Price (4+5) * Applicable for products – qualifying under the Change in Tariff Classification (CTC) rule. Please declare the HS subheading code (1st 6 digits) of foreign materials and materials of undetermined origin. Calculations: 1. Single Country Content OR Local Material Cost + Direct Labour & Direct Overheads + Profit FOB Price 1. Single Country Content FOB Price Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit Event & Subheading Cost + Direct Coverheads + Profit This cost statement is prepared by: Signature & Name of Managing Director Signature : Signature:	(eg Factory rent, Depreciation costs, Maintenance)									
*Applicable for products – qualifying under the Change in Tariff Classification (CTC) rule. Please declare the HS subheading code (1st 6 digits) of foreign materials and materials of undetermined origin. Calculations: Local Material Cost + Direct Labour & Direct Overheads + Profit FOB Price CR Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit FOB Price **Direct Labour & Direct Overheads + Profit **Declaration**: **X 100 =	1. Ex-Factory Cost (1+2+3)									
* Applicable for products – qualifying under the Change in Tariff Classification (CTC) rule. Please declare the HS subheading code (1st 6 digits) of foreign materials and materials of undetermined origin. Calculations :										
Calculations: Local Material Cost + Direct Labour & Direct Overheads + Profit TOB Price Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit See Note 5 overleaf) Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit Tobe Price Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit Tobe Price Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit Tobe Price Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit Tobe Price Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit Tobe Price Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit Tobe Price Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit Tobe Price Signature & Name of the good is carried out in Singapore and the good meets the rules of origin under this FTA. I will permit, as and when required, inspection of our factory/goods by officers of the Singapore Customs and undertake to maintain up-to-date costing records. Signature & Name of Accountant This cost statement is prepared by : Signature : Signature & Name of Accountant	6. Ex-Factory Price (4+5)									
1. Single Country Content Cocal Material Cost + Direct Labour & Direct Overheads + Profit	(1 st 6 digits) of foreign materials				n (CTC) rule.	Please dec	lare the HS	subheading	code	
1. Single Country Content FOB Price X 100 Sobre Content FOB Price Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit See Note 5 overleaf) Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit FOB Price X 100 Sobre Country Content Sobre Country Content Signature & Name of Managing Director Signature & Name of Managing Director Signature & Name of Accountant This cost statement is prepared by : Signature & Signature : Signatu	<u>Calculations</u> .									
OR 2. ASEAN Cumulative Content (See Note 5 overleaf) =	1. Single Country Content	=					=	%		
Local & ASEAN Material Cost + Direct Labour & Direct Overheads + Profit 2. ASEAN Cumulative Content (See Note 5 overleaf)			FOB Price							
(See Note 5 overleaf) FOB Price Declaration: I declare that the information provided by me is true and correct. The last production process of the good is carried out in Singapore and the good meets the rules of origin under this FTA. I will permit, as and when required, inspection of our factory/goods by officers of the Singapore Customs and undertake to maintain up-to-date costing records. Signature & Name of Managing Director Signature & Name of Accountant This cost statement is prepared by : Signature :	OR									
Singapore and the good meets the rules of origin under this FTA. I will permit, as and when required, inspection of our factory/goods by officers of the Singapore Customs and undertake to maintain up-to-date costing records. Signature & Name of Managing Director Signature & Name of Accountant This cost statement is prepared by : Signature :		=			x 100		=	%		
This cost statement is prepared by : Signature :	Singapore and the	good meet	s the rules of o	origin under this FTA.	I will permit, a	s and when	required, ins	spection of ou	t in ır	
	Signature & Name of Managing Dire	ector			Signature & N	ame of Acco	ountant			
Tel :	This cost statement is prepared by	:			Signature :					
	Tel	:								

(Please see next page for Guidelines)

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 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 the Tariffs and Trade Services Branch.
- 3) Submit your Cost Statement for the product which must reach TTSB at least <u>7 working days</u> before the export of goods. The mailing address is indicated as follow:

By Post

Singapore Customs
Attn: Rules of Origin Section
55 Newton Road #07-01
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 <u>actual cost</u> 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 which is manufactured locally. If the material is of ASEAN origin and you want your product to qualify under the ASEAN Cumulative Content, please submit the Form D CO as proof that the material originates in ASEAN.
- 6) Update TTSB on your costing <u>yearly</u> 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.