

ANNEX 3B

OPERATIONAL CERTIFICATION PROCEDURES

For the purposes of implementing the Rules of Origin in Chapter 3, the following operational procedures on the issuance and verification of the Certificate of Origin and other related administrative matters, shall be followed:

(i) AUTHORITIES

RULE 1

The Certificate of Origin (Attachment 1) shall be issued by the government authority designated by the exporting Party and notified to the other Party.

RULE 2

- (a) Each Party shall inform the other Party of the names and addresses of the government officials issuing this Certificate of Origin and shall provide specimen signatures and official seals used by the government officials.
- (b) Any change in names, addresses, or official seals shall be promptly notified to the other Party.

RULE 3

For the purpose of verifying the conditions for preferential treatment, the government authority designated to issue the Certificate of Origin (hereinafter referred to as Issuing Authority) shall have the right to call for any supporting documentary evidence or to carry out any check considered appropriate.

(ii) APPLICATIONS

RULE 4

The manufacturer and/or exporter of the products qualified for preferential treatment shall apply in writing to the relevant Issuing Authority requesting for the pre-exportation verification of the origin of the products. The result of the verification, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in verifying the origin of the said products to be exported thereafter. The pre-exportation verification may not apply to products, the origin of which can be easily verified, by their nature.

RULE 5

At the time of carrying out the formalities for exporting the products under preferential treatment, the exporter or his authorized representative shall submit a written application for the Certificate of Origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of a Certificate of Origin.

(iii) PRE-EXPORTATION EXAMINATION

RULE 6

The Issuing Authority shall, to the best of its competence and ability, carry out proper examination upon each application for the Certificate of Origin to ensure that:

- (a) The application and the Certificate of Origin are duly completed and signed by the authorised signatory;
- (b) The origin of the product is in conformity with the Rules of Origin of this Agreement;
- (c) The other statements of the Certificate of Origin correspond to supporting documentary evidence submitted; and
- (d) Description, quantity and weight of goods, marks and number of packages, number and kinds of packages, as specified, conform to the consignment to be exported.

(iv) ISSUANCE OF CERTIFICATE OF ORIGIN

RULE 7

- (a) The validity of the Certificate of Origin shall be 12 months from the date of its issuance.
- (b) The Certificate of Origin must be on ISO A4 size paper in conformity to the specimen shown in Attachment 1. It shall be made in English.
- (c) The Certificate of Origin shall comprise one original and three (3) carbon copies of the following colours:
 - Original - light grey
 - Duplicate – white
 - Triplicate - white
 - Quadruplicate - white
- (d) Each Certificate of Origin shall bear a reference number given separately by each place or office of issuance.

- (e) The original copy, together with the triplicate, shall be forwarded by the exporter to the importer for submission of the original copy to the Customs Authority at the port or place of importation. The duplicate shall be retained by the Issuing Authority in the exporting Party. The triplicate shall be retained by the importer and the quadruplicate shall be retained by the exporter.
- (f) In all cases, the number and date of the commercial invoice shall be indicated in the box reserved for this purpose in the Certificate of Origin.
- (g) The Certificate of Origin shall bear the signature and official seal of the Issuing Authority. The signature and official seal may be applied electronically.

RULE 8

To implement the provisions of Articles 3.2, 3.3 and 3.4 of Chapter 3, the Certificate of Origin issued by the exporting Party shall indicate the applicable Rules of Origin and the local value-added content, where applicable, in Box 8 of the Certificate of Origin.

RULE 9

Neither erasures nor superimpositions shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorised to sign the Certificate of Origin and certified by the Issuing Authority. Unused spaces shall be crossed out to prevent any subsequent addition.

RULE 10

- (a) The Certificate of Origin shall be issued by the relevant Issuing Authority of the exporting Party at the time of exportation, or within three (3) working days from the date of shipment whenever the products to be exported can be considered originating in that Party within the meaning of the Rules of Origin in Chapter 3.
- (b) In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or within three (3) working days from the date of shipment due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively but no longer than one year from the date of shipment, bearing the word "ISSUED RETROACTIVELY".

RULE 11

In the event of theft, loss or destruction of a Certificate of Origin, the exporter may apply in writing to the Issuing Authority which issued it for the certified true copy of the original and the triplicate to be made on the basis of the export documents in their possession bearing the endorsement of the word “CERTIFIED TRUE COPY” (in lieu of the Original Certificate) in Box 12 of the Certificate of Origin. This copy shall bear the date of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued within the validity period of the original Certificate of Origin and on condition that the exporter provides to the Issuing Authority the quadruplicate mentioned in Rule 7.

(v) PRESENTATION

RULE 12

The Original Certificate of Origin shall be submitted to the Customs Authority at the time of lodging the import entry for the products concerned.

RULE 13

The following time limit for the presentation of the Certificate of Origin shall be observed:

- (a) Certificate of Origin shall be submitted to the Customs Authority of the importing Party within its validity period, together with the documents required at the time of customs clearance of the goods for the importation in accordance with the laws and regulations of the importing Party;
- (b) If a claim for preferential treatment is made without producing the Certificate of Origin, the Customs Authority of the importing Party may deny preferential treatment and request a guarantee in any of its modalities or may take any action necessary in order to preserve fiscal interests, as a pre-condition for the completion of the importation subject to and in accordance with the laws and procedures of the importing Party. The guarantee shall be refunded to the importer if a Certificate of Origin is subsequently produced by the Importer in accordance to the laws and procedures of the importing Party.
- (c) Where the Certificate of Origin is submitted to the Customs Authority of the importing Party after the expiration of the validity of the Certificate of Origin, such Certificate is still to be accepted when failure to observe the time-limit results from force majeure or other valid causes beyond the control of the exporter; and
- (d) In all cases, the relevant government authority in the importing Party may accept such Certificate of Origin provided that the products have been imported before the expiration of the validity of the Certificate of Origin.

RULE 14

The discovery of minor discrepancies between the statements made in the Certificate of Origin and those made in the documents submitted to the Customs Authority of the importing Party for the purpose of carrying out the formalities for importing the products shall not ipso-facto invalidate the Certificate of Origin, if it does in fact correspond to the said products.

(vi) RETROACTIVE CHECKS

RULE 15

- (a) The Customs Authority of the importing Party, may initiate a retroactive check relating to the authenticity of a certificate, as well as the veracity of the information contained therein, in accordance with the procedures established in this Annex, in cases of doubt or on random basis.
- (b) In cases where the Customs Authority of the importing Party deems it necessary to seek a retroactive check from the Issuing Authority of the exporting Party, it shall specify whether the verification is on random basis or the veracity of the information is in doubt. In case the determination of origin is in doubt, the Customs Authority shall provide detailed grounds for the doubt concerning the veracity of Certificate of Origin.
- (c) The Customs Authority of the importing Party may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the products to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.

RULE 16

Any request made pursuant to rule 15 shall be in accordance with the following procedure, namely:

- (a) the Customs Authority of the importing Party shall make a request for retroactive check by providing a copy of the Certificate(s) of Origin.
- (b) the Customs Authority shall specify whether it requires a verification of the genuineness of the Certificate of Origin to rule out any forgery, or seeks to verify the determination of Origin.
- (c) In cases where the Customs Authority of the importing Party seeks to verify the determination of origin, it shall send a questionnaire to the competent authorities of the exporting Party, which shall be passed on to the exporter/producer/manufacturer, for

such inquiry or documents, as necessary;

- (d) The Issuing Authority of the exporting Party shall provide the information and documentation requested, within:
 - (i) fifteen (15) days of the date of receipt of the request, if the request pertains to the authenticity of issue of the Certificate of Origin, including the seal and signatures of the Issuing Authority;
 - (ii) ninety (90) days from the date of receipt of such request, if the request is on the grounds of suspicion of the accuracy of the determination of origin of the product. Such period can be extended through mutual consultation between the Customs Authority of the importing Party and Issuing Authority of the exporting Party for a period no more than sixty (60) days.
- (e) On receiving the results of the retroactive check pursuant to clause (d), if the Customs Authority of the importing Party deems it necessary to request for further information, the Customs Authority of the importing Party shall communicate the fact to the Issuing Authority of the exporting Party within thirty (30) days. The term for the presentation of additional information shall be not more than ninety (90) days, from the date of the receipt of the request for the additional information.

RULE 17

- (a) The application for Certificates of Origin and all documents related to such application shall be retained by the Issuing Authority for not less than two years from the date of issuance.
- (b) Information relating to the validity of the Certificate of Origin shall be furnished upon request of the importing Party.
- (c) Any information communicated among the government authorities shall be treated as confidential and shall be used for the validation of Certificates of Origin purposes only.

(vii) SPECIAL CASES

RULE 18

When destination of all or parts of the products exported to specified port is changed, before or after their arrival in the importing Party, the following Rules shall be observed:

- (a) If the products have already been submitted to the Customs Authority in the specified importing port, the Certificate of Origin shall, by a written application of the importer, be endorsed to this effect for all or parts of products by the said authority and the original returned to the importer.

- (b) If a change of destination occurs during transportation to the importing Party as specified in the Certificate of Origin, the exporter shall apply in writing, accompanied with the issued Certificate of Origin, for the issuance of new Certificate/s of Origin for all or parts of products.

RULE 19

For the purpose of implementing paragraph (b) of Article 3.14 of Chapter 3, where transportation is effected through the territory of one or more non-parties, the following shall be produced to the government authorities of the importing Party:

- (a) a through Bill of Lading issued in the exporting Party;
- (b) a Certificate of Origin issued by the Issuing Authority of the exporting Party;
- (c) a copy of the original commercial invoice in respect of the product; and
- (d) supporting documents in evidence that the requirements of paragraph (b) of Article 3.14 of Chapter 3 are being complied with.

RULE 20

- (a) Products sent from one Party for exhibition in the other Party and sold during or after the exhibition, for importation into the other Party shall benefit from the preferential tariff treatment provided in this Agreement, on the condition that the products meet the requirements of the Rules of Origin in Chapter 3 and provided it is shown to the satisfaction of the relevant government authorities of the importing Party that:
 - (i) An exporter has dispatched those products from the territory of the exporting Party to the importing Party where the exhibition is held and has exhibited them there;
 - (ii) The exporter has sold the goods or transferred them to a consignee in the importing Party; and
 - (iii) The products have been sold during the exhibition or immediately thereafter to the importing Party in the condition in which they were sent for the exhibition.
- (b) For the purpose of implementing the above provisions, the Certificate of Origin must be produced to the relevant government authorities of the importing Party. The name and address of the exhibition must be indicated, a certificate issued by the relevant government authority of the Party where the exhibition took place together with supporting documents prescribed in paragraph (d) of Rule 19 may be required.

- (c) Paragraph (a) shall apply to any exhibitions, fairs or similar shows or displays where the products remain under customs control during these events.

(viii) ACTION AGAINST FRAUDULENT ACTS

RULE 21

- (a) When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the Issuing Authorities concerned shall co-operate in the action to be taken in the territory of each Party against the persons involved.
- (b) Each Party shall be responsible for providing legal sanctions for fraudulent acts related to the Certificate of Origin.

RULE 22

In the case of a dispute concerning origin determination, classification of products or other matters, the government authorities concerned in the importing and exporting Parties shall consult each other with a view to resolving the dispute.

ATTACHMENT 1

Original (Duplicate/Triplicate/Quadruplicate)

1. Goods consigned from (Exporter's business name, address, country)			Reference No. INDIA-SINGAPORE COMPREHENSIVE ECONOMIC CO-OPERATION AGREEMENT (Combined Declaration and Certificate) Issued in: India / Singapore See Notes Overleaf		
2. Goods consigned to (Consignee's name, address, country)					
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge			4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under ISCECA <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) Signature of Authorised Signatory of the Importing Country		
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and number of the importing HS country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the ISCECA for the goods exported to (Importing Country) Place and date, signature of authorised signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of Issuing Authority		

OVERLEAF NOTES

1. India and Singapore will accept this form for the purpose of preferential treatment under the INDIA-SINGAPORE Comprehensive Economic Co-operation Agreement.
2. **CONDITIONS:** The main conditions for admission to the preferential treatment under the INDIA-SINGAPORE Comprehensive Economic Co-operation Agreement are that goods sent to the Parties:
 - (i) must fall within a description of products eligible for concessions in the country of destination;
 - (ii) must comply with the consignment conditions that the goods must be consigned directly from exporting Party to the importing Party but transport that involves passing through one or more intermediate countries, is also accepted provided that any intermediate transit, transshipment or temporary storage arises only for geographic reasons or transportation requirements; and
 - (iii) must comply with the origin criteria given the Chapter on Rules of Origin.
3. **ORIGIN CRITERIA:** For goods that meet the origin criteria, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Products wholly produced in the country of exportation as defined in Article 3.3 of the Chapter on Rules of Origin	“X”
(b) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with Article 3.4 of the Chapter on Rules of Origin	Percentage of single country content, example 35%
(c) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with Article 3.9 of the Chapter on Rules of Origin	Percentage of ISCECA cumulative content, example 35%
(d) Products satisfied the Product Specific Rules as defined in Article 3.4(b) of the Chapter on Rules of Origin	“Product Specific Rules”
(e) Products satisfied De Minimis defined in Article 3.4A of the Chapter on Rules of Origin	Appropriate qualifying criteria

4. **EACH ARTICLE MUST QUALIFY:** It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
5. **DESCRIPTION OF PRODUCTS:** The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.
6. The Harmonised System number shall be that of the importing Party.

7. The term “Exporter” in Box 11 may include the manufacturer or the producer.
8. **FOR OFFICIAL USE:** The Customs Authority of the importing Party must indicate (√) in the relevant boxes in column 4 whether or not preferential treatment is accorded.