



ASEAN-INDIA FREE TRADE AGREEMENT

Entry into Force: 1 January 2010

ORIGIN CRITERIA



- Plants, animals, seafood, **harvested** or **grown** in Singapore



- Waste** and **scraps** from local manufacturing, or used goods fit only for **recycling**



- Goods will have to satisfy **BOTH**:
Regional Value Content of **at least 35%**



Change in Classification at the **6-digit level**.



BACK-TO-BACK

- Singapore exporters can **re-export originating goods** to their customer within ASEAN and India at a **preferential duty rate**
- With the **(first-leg) Form AI** from their supplier, exporters will have to apply for a **Back-to-Back Form AI** with Singapore Customs for their re-exports
- The exporter shall indicate this in **Box 13** of the Form AI

Note: There must be **no local re-sale** of the products in Singapore and the goods must be stored in a **bonded warehouse** to be eligible for the FTA

ACCUMULATION

- ASEAN and India raw materials** used in the production of your goods may be treated as 'local' i.e. it can be considered when calculating the **regional value content** or **change in classification**
- A **valid Form AI** for these raw materials from your supplier must be presented as supporting document when submitting your **Manufacturing Cost Statement** to Singapore Customs

THIRD-COUNTRY

- The **Form AI** (e.g. Thailand) and the **Sales Invoice** (e.g. Singapore) for your goods can be **issued from different countries**
- The exporter shall indicate this in **Box 13** of the Form AI

- The exporter shall keep the **triplicate copy of the Form AI** and its **relevant supporting documents** e.g. cost statements, production details, corresponding Form Ds (for your raw materials) etc for the products in the your Form D for at least **2 years**

RECORD KEEPING

More Questions?
Connect with us
FTA@sbf.org.sg

