AGREEMENT BETWEEN NEW ZEALAND AND SINGAPORE ON A CLOSER ECONOMIC PARTNERSHIP (ANZSCEP): INFORMATION ABOUT THE RULES OF ORIGIN – IMPORTS

This fact sheet provides guidance for New Zealand importers and their Singaporean suppliers about the rules of origin requirements for preferential entry of goods into New Zealand under the Agreement between New Zealand and Singapore on a Closer Economic Partnership (ANZSCEP).

This fact sheet should only be used as a general guide. It does not set out every requirement of the rules of origin. Accordingly, it is strongly recommended that the fact sheet be read in conjunction with the Customs and Excise Act 2018, and the Customs and Excise Regulations 1996.

WHAT DOES ANZSCEP PROVIDE FOR?
The ANZSCEP, which came into force on 1 January 2001, amongst other things, sets out the rules of origin that govern the entitlement of goods the produce or manufacture of Singapore, to enter into New Zealand at the preferential tariff duty rate of ‘Free’.

A COMMENT ON THE TRANS-PACIFIC STRATEGIC ECONOMIC PARTNERSHIP AGREEMENT (TPA)
As well as being the Parties to the ANZSCEP, Singapore and New Zealand are also Parties to the Trans-Pacific Strategic Economic Partnership Agreement (TPA). Therefore, as mentioned above, in determining whether goods imported into New Zealand are the produce or manufacture of Singapore for the purpose of claiming the preferential tariff duty rate of ‘Free’, either the rules of origin derived from the TPA (refer to Fact Sheet 31), or the rules of origin derived from the ANZSCEP may be used.

WHAT ARE THE ANZSCEP RULES OF ORIGIN PROVISIONS?
Particular goods are, for the purposes of the Customs and Excise Act 2018 and the Tariff Act 1988, the produce or manufacture of Singapore, if they fall under one of the following categories: (1) goods that are wholly produced or obtained; or (2) goods partly manufactured in Singapore, provided that the last process of manufacture of the goods was performed in Singapore.

The following points provide more detailed information on each category to assist in determining whether goods imported into New Zealand are the produce or manufacture of Singapore.

Category one – Goods wholly produced or obtained
The following goods are treated as wholly produced or obtained in Singapore:
(a) mineral products extracted from Singapore or New Zealand soil, waters, or seabed, or from beneath the seabed;
(b) vegetable products harvested or gathered in Singapore or New Zealand;
(c) live animals born and raised in Singapore or New Zealand;
(d) products obtained from live animals born and raised in Singapore or New Zealand;
(e) products obtained by hunting, fishing, or aquaculture conducted in Singapore or New Zealand;
(f) products of fishing and other marine products taken outside Singapore or
New Zealand waters by vessels registered or recorded by Singapore or New Zealand;

(g) products processed or made, on board factory ships registered or recorded in Singapore or New Zealand, exclusively from products referred to in paragraph (f);

(h) products taken, as the case may be:

(i) by Singapore, or by a citizen or resident, or legal person, of Singapore, from the seabed or beneath the seabed outside its territorial waters if Singapore is lawfully entitled to exploit that seabed; or

(ii) by New Zealand, or by a citizen or resident, or legal person, of New Zealand, from the seabed or beneath the seabed outside its territorial waters if New Zealand is lawfully entitled to exploit that seabed;

(i) waste and scrap resulting from production in Singapore or New Zealand and fit only for the recovery of raw materials;

(j) waste and scrap fit only for the recovery of raw materials derived from used articles collected in Singapore or New Zealand;

(k) goods or materials produced in Singapore or New Zealand from the products referred to in paragraphs (a) to (j).

Such goods are typically natural resource-based products obtained in Singapore or in New Zealand, and final products made from them that do not include any materials that are not the produce or manufacture of Singapore under these wholly produced or obtained provisions. (Waste and scrap covered in (i) and (j) above, are an exception to this category, and are treated for the purposes of the ANZSCEP rules of origin regulations as containing no content imported from a third country.)

Examples: An egg laid by a chicken that was born and raised in Singapore, leaf lettuce gathered in Singapore, and tropical fish obtained from Singapore, are examples of goods qualifying as the produce or manufacture of Singapore under these wholly produced and obtained provisions.

Another example would be the recovery of lead from used car batteries in Singapore when the car batteries were imported from a third country.

Note:

"Obtained" does not mean “purchased”. This term is used simply to acknowledge that origin can be conferred on goods that are naturally occurring as well as on goods that are produced by human endeavour.

Packing materials (including labels) and packing containers in which goods are packed must be disregarded when determining whether or not the goods are wholly produced or obtained in Singapore.

**Category two – Goods partly manufactured in Singapore**

This category applies to goods that are partly manufactured in Singapore (i.e. the goods contain materials and/or processing in a third country), with a key requirement being that the last process of manufacture of the goods was performed in Singapore.

Note:

For the purposes of the ANZSCEP regulations, a process of manufacture includes quality control checking and testing procedures (QCT). However, recognition of QCT as a process of manufacture does not extend to goods or materials classified in the Tariff of New Zealand as textiles or textile articles, clothing, headwear, or footwear under any of the following tariff headings, tariff sub-headings, or tariff items:

(a) Extract from subheading 3006.10 sterile absorbable surgical or dental adhesion barriers, whether or not absorbable;

(b) 3926.20 and 3926.90.01;

(c) 4015.11, 4015.19, and 4015.90;

(d) 42.03;

(e) 43.03 and 43.04;

(f) 4818.50;

(g) 50.01 to 65.07;

(h) 70.19;

(i) 9404.21, 9404.29, 9404.30, and 9404.90;

(j) 9606.21, 9606.22, 9606.29, 9606.30, and 96.07.

Category two is further broken down into three separate rules, one of which must be complied with for the goods to be the produce or manufacture of Singapore. A brief outline on each individual rule is provided immediately below, followed by a more detailed analysis on each rule’s specific requirements.

**Rule One – the 40 percent rule**

This rule applies to goods where:

- the last process of manufacture was performed in Singapore; and
- the qualifying area content must not be less than 40 percent of the factory or works cost of the goods in their finished state.

**Rule Two – the 50 percent rule (QCT)**

This rule applies to goods that contain no qualifying area content, which are imported into Singapore, where QCT procedures performed in Singapore are the last process of manufacture, the expenditure on those QCT procedures is not less than 50 percent of the factory or works cost of the goods calculated after completion of the process of manufacture.

**Rule Three – The 8 percent rule within the 40 percent rule requirement (QCT)**

This rule applies where goods contain some qualifying area content, and for which QCT procedures performed in Singapore are the last process of manufacture. Under this rule, the expenditure on those QCT procedures may be included in the 40 percent calculation specified above in rule one, only if the expenditure on those QCT procedures is not less than 8 percent of the factory or works cost of the goods after completion of the process of manufacture.
**RULE ONE – THE 40 PERCENT RULE**

Under Rule One, there are two requirements that must be met for the goods to be considered the produce or manufacture of Singapore:

- the last process of manufacture of the goods was performed in Singapore; and
- expenditure on one or more of the items set out below (known as the qualifying area content) is not less than 40 percent of the factory cost or works cost of the goods in their finished state: (i) qualifying materials; or (ii) labour and overheads incurred in either Singapore or New Zealand or both; or (iii) partly on those qualifying materials and partly on labour and overheads incurred in either Singapore or New Zealand or both.

An explanation of each individual requirement is detailed below.

**Last process of manufacture**

Before consideration can be given to the qualifying expenditure under the second requirement of Rule One, it must first be established that the last process of manufacture of the goods occurred in Singapore. The question then arises as to what is a process of manufacture. In essence, manufacture involves the making of something different from the materials or component parts from which it was made. Glass made from sand and limestone, or a tent cover made from nylon and polyester, are examples of goods made through a process of manufacture. However, it must be noted that the Regulations outline that the last process of manufacture does not include minimal processes, including pressing, labelling, ticketing, packaging and preparation for sale. For example, screen-printing a t-shirt, or attaching a label to a bottle, will not constitute processes of manufacture. Where a process of manufacture has occurred in Singapore, it is necessary that it is the last process of manufacture of the goods that was performed in Singapore. This means that the process of manufacture is the last activity undertaken in making the final good exported from Singapore to New Zealand, which is something different from the materials or component parts from which it was made.

**Qualifying area content – 40 percent requirement**

Once it is established that the first requirement under Rule One is satisfied (i.e. that the last process of manufacture has occurred in Singapore), attention must be given to the second requirement, which specifies that the qualifying expenditure must not be less than 40 percent of the factory or works cost of the goods in their finished state.

**How is the 40 percent requirement calculated?**

The 40 percent rule is a value added test expressed as a percentage and is to be calculated as follows:

\[
QE = \frac{QAC \times 100}{FWC}
\]

- QE (qualifying expenditure) is the content of value added in Singapore expressed as a percentage.
- QAC is the qualifying area content.
- FWC is the factory or works cost of the goods in their finished state.

The expenditure and costs that form the qualifying area content, and the factory or works cost of the goods, is outlined below.

**Qualifying area content**

The qualifying area content, in relation to goods, means the following items of expenditure:

(a) **Qualifying materials**

Materials are all inputs into the manufacturing process (other than materials treated as overheads) used or consumed in the production of the finished goods, in the form they are received at the factory or works (the factory or works being the place in Singapore where the last process of manufacture of the goods was performed), and includes inner containers.

Materials, which are classed as qualifying materials, and their associated qualifying expenditure, for the purpose of the 40 percent requirement, are:

(i) materials wholly produced or obtained in Singapore or New Zealand (refer to Category One above). The total expenditure by the manufacturer on these materials must be treated as expenditure on qualifying materials.

**Example** — Wool obtained from a sheep born and raised in New Zealand is exported to Singapore where it is used as a material in the manufacture of textile upholstery. In this case, the total expenditure incurred by the manufacturer on the wool used in the manufacture of the upholstery is treated as qualifying area content for the 40 percent requirement calculation;

(ii) materials containing qualifying area content of Singapore or New Zealand, or both, and content imported from any other country in the following manner:

A material that has not less than 40 percent qualifying area content, and the last process of manufacture of the material occurs in Singapore or New Zealand — in this case, 100 percent of the expenditure incurred by the manufacturer on that material is treated as expenditure on qualifying materials.

**Example** — A Singaporean manufacturer, using raw materials imported from Malaysia, produces rubber strips with a qualifying area content of 48 percent. Subsequently, the rubber strips are sold to another Singaporean manufacturer who uses the rubber strips in the manufacture of window frames for export to New Zealand. As the qualifying area
content of the rubber strips exceeds 40 percent, and the last process of manufacture of the rubber strips occurred in Singapore, the total expenditure incurred by the manufacturer in obtaining the rubber strips is treated as being expenditure on qualifying materials.

A material that has not less than 40 percent qualifying area content, and the last process of manufacture of the material takes place outside of Singapore or New Zealand — in this case, if the material is subsequently received or acquired by a factory or works in Singapore, the qualifying expenditure on qualifying materials is the cost of the material to the factory or works (excluding the cost of any material, or processes not incurred in Singapore or New Zealand).

**Example** — Plastic granules manufactured in Singapore are exported to Indonesia for manufacture into plastic shapes (total cost incurred in Indonesia was $25). The shapes were subsequently re-imported into Singapore and received into the factory or works for $100. The shapes were then used in the manufacture of an electronic appliance for export to New Zealand. In this example, the qualifying expenditure on qualifying materials is $75 (ie, $100 – $25).

A material that has a qualifying area content of less than 40 percent — in this case, the expenditure attributed to qualifying materials shall be in direct proportion to the actual qualifying area content of the material.

**Example** — Following on from the example provided above, if the rubber strips had a qualifying area content of 30 percent, then only 30 percent of the total cost incurred by the manufacturer in obtaining the rubber strips can be treated as expenditure on qualifying materials.

The balance (ie, 70 percent of the cost) would be treated as non-qualifying area content.

**Note:**
Materials that do not fall under the criteria specified in (a) above do not contain any qualifying area content. The expenditure incurred by the manufacturer on these materials forms part of the factory or works cost of the goods (see ‘Factory or works cost’) below.

“Inner containers” includes any container or containers into or on which goods are packed for export to New Zealand, but does not include a shipping container, pallet, or similar article carried by a ship or aircraft.

**b) Labour and overheads**
Labour costs incurred in Singapore or New Zealand, or both, in connection with the manufacturing process, namely:

(i) salaries and wages;
(ii) benefits, including productivity bonuses, company vehicles, employers’ Central Provident Fund contributions, accident insurance or compensation, and dental and medical benefits;
(iii) other factory or works labour costs incurred in connection with the manufacturing process, including:
   (a) Skills Development Fund contributions;
   (b) Foreign Worker Levies;
   (c) Workmen’s Compensation Scheme contributions;
   (d) the management of the process of manufacture;
   (e) the receipt of materials;
   (f) the handling and storage of materials and the goods within the factory or works;
   (g) supervision;
   (h) training;
   (i) quality control;
   (j) the packing of goods into containers (including inner containers, and shipping and airfreight containers) within the factory or works.

Factory overhead expenses, incurred in Singapore or New Zealand, being any of the following costs incurred in connection with the manufacturing process:

(i) inspecting and testing materials and the goods;
(ii) insuring real property, plant, equipment, and materials used in the production of the goods, insuring work in progress and finished goods, liability insurance, accident compensation, and insurance against consequential loss from accident to plant and equipment;
(iii) dies, moulds, tooling, and the depreciation, maintenance, and repair of plant and equipment, whether or not those items originate in Singapore or New Zealand;
(iv) interest payments for plant and equipment;
(v) research, development, design, and engineering;
(vi) rent, leasing, mortgage interest, depreciation on buildings, maintenance, repair, rates, and taxes in respect of real property used in the production of the goods;
(vii) leasing of plant and equipment, whether or not those items originate in Singapore or New Zealand;
(viii) materials and supplies not being directly incorporated into manufactured goods, including energy, fuel, water, lighting, lubricants, and rags, whether or not those items originate in Singapore or New Zealand;
(ix) storage of materials and the goods at the factory or works;
(x) royalties or licenses in respect of patented machines or processes used in the manufacture of the goods, or in respect of the right to manufacture the goods;
(xi) subscriptions to standards institutions, and industry and research associations;
(xii) factory security, the provision of medical care (including the provision of first-aid kits and medical supplies), cleaning services, cleaning materials and equipment, training materials, disposal of waste, safety and protective clothing and equipment, and the subsidisation of a factory cafeteria to the extent not covered by returns;
(xiii) computer facilities allocated to the process of manufacture of the goods;
(xiv) contracting out of part of the manufacture of the goods;
(xv) employee transport, factory vehicle expenses, and any tax in the nature of a fringe benefits tax payable on a cost specified under ‘Labour and overheads’ above.

Note: Expenditure on any item mentioned above under labour or overheads must be included only once in calculating the qualifying area content.

The cost of depreciation of plant, equipment, and buildings must be calculated in accordance with the generally accepted accounting principles, as applied by the manufacturer.

Expenditure on the following items must not be included as qualifying area content on labour or overheads, except to the extent that they are specified under heading (b) ‘Labour and overheads’ above:
(a) costs relating to the general expense of doing business, including the cost of providing executive, financial, sales, advertising, marketing, accounting, and legal services, or insurance;
(b) costs for telephone, mail, and other means of communication;
(c) the cost of shipping and airfreight containers;
(d) the costs of conveying, insuring, or shipping the goods after the manufacture is complete;
(e) royalty payments relating to a licensing agreement to distribute or sell the goods;
(f) rent, mortgage interest, depreciation on buildings, property, insurance premiums, maintenance, repair, taxes, or rates in respect of real property used by personnel charged with administrative functions;
(g) international travel expenses, including fares and accommodation;
(h) manufacturer’s profits, or the profit or remuneration of any trader, agent, broker, or other person dealing in the goods after their manufacture;
(i) any other costs or expenses incurred after the completion of the manufacture of the goods.

(c) Partly on qualifying materials and, labour and overheads

The qualifying area content can be made up partly on those qualifying materials, and partly on labour and overheads incurred in either Singapore or New Zealand, or both, as the case may be.

Factory or works cost

The factory or works cost, in relation to goods manufactured in a factory or works, is the expenditure incurred directly by the manufacturer in the production of the goods, or expenditure which can reasonably be allocated to the production of the goods, and is the sum of the following items:

(a) the actual cost to the manufacturer of bringing all materials into the factory or works including any freight costs, but excluding customs duty or excise duty or other duties paid or payable in respect of those materials; and
(b) the labour and overhead costs incurred in connection with the manufacturing process (outlined under ‘Labour and overheads’ above).

How is the 50 percent requirement calculated?

The 50 percent rule is a value added test calculated to the Customs and Excise Act 2018. The costs of freight, insurance, packing, and all other costs incurred in transporting the material to the factory or works, whether or not those costs were incurred by the manufacturer, must also be included.

RULE TWO – THE 50 PERCENT RULE

Under Rule Two, there are three requirements that must be met for the goods to be considered the produce or manufacture of Singapore:

- the goods imported into Singapore must not contain any qualifying area content (ie, the goods cannot contain any content originating in Singapore or New Zealand); and
- quality control checking and testing procedures (QCT Procedures) performed in Singapore are the last process of manufacture; and
- the expenditure on the quality control checking and testing procedures is not less than 50 percent of the factory or works cost of the goods calculated after completion of the process of manufacture (ie, the QCT procedures).

Note: This rule does not apply to textiles or textile articles, clothing, headwear, or footwear outlined in more detail under the heading ‘Category two – Goods partly manufactured in Singapore’ above.

How is the 50 percent requirement expressed as a percentage and is to be calculated as follows:

\[\text{QE} = \frac{\text{QCT} \times 100}{\text{FWC}}\]

- QE (qualifying expenditure) is the content of value added by QCT performed in Singapore expressed as a percentage.
- QCT is the cost of the quality control checking and testing procedures.
• FWC is the factory or works cost of the goods after completion of the process of manufacture.

Example — a computer monitor is imported into Singapore for QCT before export to New Zealand. The cost of the monitor into the factory or works is $100 (excluding Customs duties) and the cost of performing QCT in the factory or works is $110 (giving a final factory or works cost of $210). As the cost of QCT exceeds 50 percent ($110/$210 = 52 percent), the monitor meets this rule and qualifies as the produce or manufacture of Singapore.

RULE THREE – THE 8 PERCENT RULE WITHIN THE 40 PERCENT RULE REQUIREMENT (QCT)

Rule Three provides an allowance for expenditure on QCT procedures to be included in the 40 percent requirement under Rule One if the following conditions are met:

• the goods must contain some qualifying area content (i.e., content originating in Singapore or New Zealand, or both);
• QCT procedures performed in Singapore must be the last process of manufacture;
• expenditure on QCT procedures is not less than 8 percent of the factory or works cost of the goods calculated after completion of the process of manufacture;
• the qualifying area content of the goods must then achieve the 40 percent requirement under Rule One (expenditure on QCT procedures can contribute towards the 40 percent requirement provided the conditions specified above are met).

How is the 8 percent QCT requirement calculated?
The 8 percent requirement is a value added test expressed as a percentage and is to be calculated as follows:

\[
QE = \frac{QCT \times 100}{FWC}
\]

• QE is the content of value added by QCT performed in Singapore expressed as a percentage.
• QCT is the cost of the quality control checking and testing procedures.
• FWC is the factory or works cost of the goods after completion of the process of manufacture.

The expenditure on QCT must not be less than 8 percent of the factory or works of the goods.

If the 8 percent requirement is satisfied, the 40 percent requirement under Rule One (see above) must also be met for the goods to qualify as the produce or manufacture of Singapore under this provision.

CAN GOODS BE TRANSPORTED THROUGH ANOTHER COUNTRY?

In order for goods to qualify as the produce or manufacture of Singapore, the goods must be exported directly from Singapore to New Zealand without entering the commerce of another country. However, goods exported from Singapore are permitted (before importation into New Zealand) to enter into the commerce of Australia only for the purpose of unloading and reloading.

FREQUENTLY ASKED QUESTIONS

What are the administration and enforcement requirements?
The Customs and Excise Act 2018 places the onus on the importer to make correct and accurate declaration in respect to the origin of the goods. The New Zealand importer must have sufficient information on which to base a claim for preferential entry. Effectively, this requires the Singapore manufacturer or exporter to provide the importer with clear and accurate information on those goods that meet the rules of origin for goods the produce or manufacture of Singapore.

An importer in New Zealand may claim the applicable tariff preference on the basis of a declaration as to origin on the export invoice. (See Appendix A for examples on declarations as to origin).

Note:
While such certification may be accepted as attesting to the origin of the goods, it should not be regarded as determinative of the status. The New Zealand Customs Service may require further evidence that the goods are the produce or manufacture of Singapore.

What are the requirements for verification?
Where New Zealand Customs requires verification of a preference claim, the importer must provide evidence sufficient to establish that the goods meet the particular origin rule claimed. This verification may require, among other things, requests for the following:

• The production and certification of the factory or works cost of the goods, identifying the qualifying expenditure of the goods and the percentage of qualifying area content in the goods. This may need to be evidenced by supporting documentation, such as:
  (i) invoices detailing the cost of materials
  (ii) evidence from suppliers providing qualifying materials to substantiate the amount of allowable qualifying content allocated for the materials
  (iii) financial accounts detailing the necessary manufacturing costs, and sufficient breakdowns to substantiate the amount of labour and factory overhead costs allocated as factory or works cost.

• Where quality control checking and testing procedures have been claimed (to meet the 50 percent or 8 percent rules), sufficient evidence of the nature of the procedures undertaken, the costs incurred and any other supporting evidence so as to substantiate achievement of the particular rule. A factory cost or works breakdown would also be required.

What are Customs rulings?
The Customs and Excise Act 2018, inter alia, provides for rulings to be made in respect to the origin of goods. These rulings are, subject to certain conditions, binding on the New Zealand Customs Service;
Service, and provide a degree of certainty as to the origin of goods imported into New Zealand.

**How do I apply for a Customs ruling?**
Applications are processed by the National Tariff Advisory Unit in Auckland and must be made on either Form C7A Country of Produce or Manufacture or Form C7B Correct Application of Regulations prescribed for that purpose. The two forms contain general notes about the requirements for each particular ruling. A fee of $40.88 (inclusive of GST) is required for each ruling at the time of application.

All enquiries relating to these rulings, can be obtained from the Valuation, Origin and Classification section (see ‘Further information’ below).

**Do I need to keep records?**
Customs legislation requires that every licensee, importer, and exporter must keep records in New Zealand for a period of seven years. The records required to be kept are those that are necessary to verify a Customs entry.

**Do other taxes, levies or charges apply?**
Relevant internal taxes applicable in New Zealand will remain irrespective of preferential tariff treatment. For example, on importation into New Zealand, the following taxes and levies will remain payable:

- goods and services tax (GST)
- excise equivalent duties
- anti-dumping or countervailing duties
- entry and cargo transaction fees or other cost recoveries.

**How do I obtain further information?**
For any rules of origin queries or questions, contact:
Valuation, Origin and Classification
New Zealand Customs Service
PO Box 29
Shortland Street
Auckland 1140
Telephone: 09 927 8000
Email: voc@customs.govt.nz

Enquiries on the rules of origin for goods imported into Singapore from New Zealand may also be made with Singapore Customs:
Email: customs_roo@customs.gov.sg

**FOR FURTHER INFORMATION**
For further information, contact your nearest office of the New Zealand Customs Service, visit the Customs website www.customs.govt.nz or Call Customs on 0800 428 786 (0800 4 CUSTOMS).
APPENDIX A
EXAMPLES OF DECLARATIONS THAT COULD SUPPORT THE IMPORTER CLAIMING PREFERENTIAL RATES OF TARIFF DUTY

ORIGIN CATEGORY 1
Goods ‘wholly produced or obtained’ in Singapore:

I hereby certify/declare that the ____________________________________________ (specify the good/s on the invoices) is/are wholly produced or obtained in Singapore.

Signature:

Name:

Title/Position:

Date:

ORIGIN CATEGORY 2
Goods ‘partly manufactured’ in Singapore in terms of the 40 percent rule:

I hereby certify/declare that the ____________________________________________ (specify the good/s on the invoices)

(a) are manufactured in, and have the last process of manufacture performed in Singapore; and
(b) not less than 40 percent of their factory cost is represented by allowable qualifying expenditure on materials (including inner containers), labour and factory overheads of Singapore and/or New Zealand.

Signature:

Name:

Title/Position:

Date:
Goods ‘partly manufactured’ in Singapore in terms of the 50 percent rule:

I hereby certify/declare that the ________________________________

(specify the good/s on the invoices)

(a) have undertaken quality control checking and testing procedures performed in Singapore as the last process of manufacture; and
(b) not less than 50 percent of their factory or works cost is represented by qualifying expenditure on quality control checking and testing procedures incurred in Singapore.

Signature:

Name:

Title/Position:

Date:

Goods ‘partly manufactured’ in Singapore in terms of the 8 percent rule
(including the 40 percent requirement)

I hereby certify/declare that the ________________________________

(specify the good/s on the invoices)

(a) have undertaken quality control checking and testing procedures performed in Singapore as the last process of manufacture; and
(b) not less than 8 percent of their factory cost is represented by qualifying expenditure on quality control checking and testing procedures incurred in Singapore; and
(c) not less than 40 percent of their factory or works cost is represented by earlier allowable qualifying expenditure on materials (including inner containers), labour and factory overheads of Singapore and/or New Zealand, including the qualifying percentage of (b) above.

Signature:

Name:

Title/Position:

Date: