Back to Back Form RCEP Declaration Letter

SECTION A	INFORMATION

Tariff Differentials is a new concept in RCEP, where the importing Party imposes different tariff rates on the same good from different countries who are Parties to RCEP. This may potentially impact the Country of Origin of your goods. Seven RCEP Parties impose Tariff Differentials – Indonesia, Philippines, Thailand, Viet Nam, China, Japan and South Korea.

Exporters who wish to obtain a Back-to-Back Form RCEP, must check if the product to be exported is subjected to Tariff Differential and complete the declaration letter for each of the product in the Back-to-Back Form RCEP application. To check if the said product is subjected to Tariff Differential, the exporter will be required to download the tariff schedule from the Enterprise Singapore website and perform a comparison.

To illustrate an example, if the goods are to be exported to China, traders is required to perform the following to complete the declaration letter.

- *Download all tariff schedule of China including the "Appendix to Tariff Differential". If the tariff rate for the HS code differs across countries who are Parties to RCEP, the product is subjected to Tariff Differential of the Importing country.*
- *Please note that if the HS code is found in the "Appendix to Tariff Differential", it means that the product will be required to meet additional requirement as stated in the declaration letter under Option C.*
- *If the tariff rate for the particular HS code is the same across countries who are Parties to RCEP, this means that the product is not subjected to Tariff Differential and option A should be selected.*

(1) **Company UEN**:

(2) **Country of Final Destination**:

S/N	Product Description	HS Code of the goods (6 digit-level)	Option *(see listing of Options below)*	*If option b(ii) or c(ii) is selected* indicate the RCEP Party contributing to the highest values of originating materials
1				
2				
3				

Please insert/delete the cells where applicable

Options

(a)   Is **not subjected** to Tariff Differential of the importing Party. The RCEP Country of Origin is the first exporting Party.

(b)   Is **subjected** to Tariff Differential and is **not found** in Appendix of Annex l of the importing Party:

    i.   The product is Produced Exclusively (PE) and is **processed** beyond the minimal operations stated in Article 2.6. The RCEP Country of Origin is first the exporting Party.

    ii.   The product is Produced Exclusively and is **not processed** beyond the minimal operations stated in Article 2.6. The RCEP Party contributing to the highest values of originating materials is _____ and is therefore the RCEP Country of Origin.

    iii.   The product is wholly obtained (WO). The RCEP Country of Origin is the first exporting Party.

    iv.   The product satisfies the required Product Specific Rule (PSR). The RCEP Country of Origin is first the exporting Party.

(c)   Is **subjected** to Tariff Differential and is **found** in Appendix of Annex l of the importing Party:

    i.   The product **meets** the additional requirement specified in the Appendix to Annex I (i.e. a Domestic Value Addition of 20% (DVC20)). The RCEP Country of Origin is first the exporting Party.

    ii.   The product **did not meet** the additional requirement specified in the Appendix to Annex I (i.e. a Domestic Value Addition of 20% (DVC20)). The RCEP Party contributing to the highest values of originating materials is _____ and is therefore the RCEP Country of Origin.

(d)   I am unable to ascertain the RCEP Country of Origin and would like to utilize Article 2.6.6a/2.6.6b (*delete accordingly).*

SECTION B   DECLARATION

By providing this declaration, my company will cooperate in retroactive check and verification visit should the need arise. Additionally, my company will undertake to maintain all documents that confer the originating status for the said product under RCEP.

Signature of Personnel

Name of Personnel:

Designation: