



**Asia-Pacific  
Economic Cooperation**

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**2019/SMEWG/WKSP/011**

Session 3.2

## **Growing Enterprises with the Tariff Finder**

Submitted by: Singapore



**Capacity Building Workshop on APEC Micro,  
Small, and Medium Enterprises Marketplace  
Utilization**

**Manila, Philippines  
30-31 October 2019**



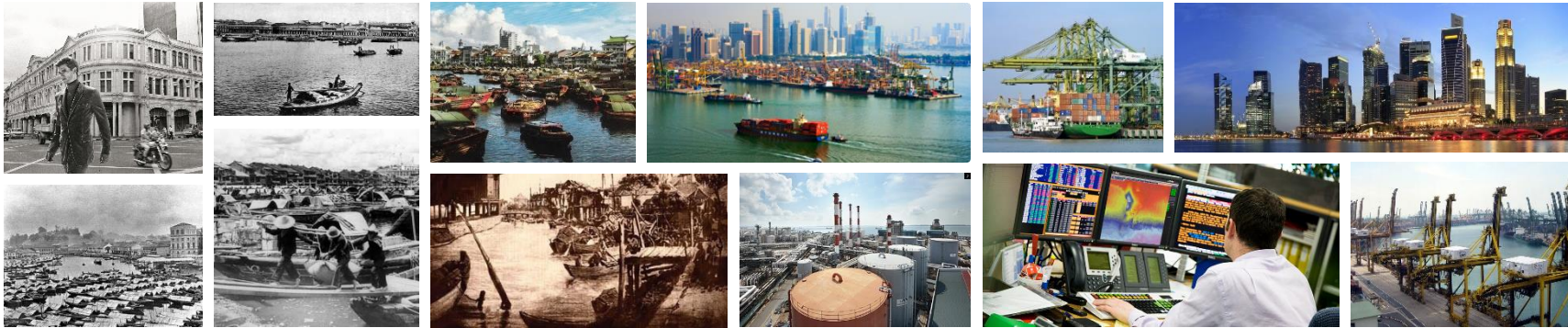
GrowingEnterprises<sup>SG</sup>

# Growing Enterprises with the Tariff Finder

APEC MSMEs Marketplace Utilization  
Mr. TOH Boon Ho  
Deputy Director | Trade, FTA



# Singapore's History as a Trading Nation can be Traced Back to the 14th century



## Before 14<sup>th</sup> Century

Located at the natural meeting point of sea routes at the tip of the Malay Peninsula, Singapore has had numerous visits from Chinese junks, Indian vessels, Arab dhows and Portuguese battleships to Buginese schooners.

## 14<sup>th</sup> Century

Singapore became part of the mighty Sri Vijayan empire and was known as Temasek ("Sea Town").

## 19<sup>th</sup> Century

Sir Stamford Raffles established Singapore as a trading station as the British saw the need for a strategic "halfway house" to refit, feed and protect the fleet of their growing empire, as well as to forestall any advances by the Dutch in the region.

The policy of free trade attracted merchants from all over Asia and from the US and Middle East.

The opening of the Seuz Canal in 1869 and the advent of the telegraph and steamship increased Singapore's importance as a centre for increased trade between East and West.

## 20<sup>th</sup> Century

In the 1970s, multi-million dollar investments by Exxon, BP, Mobil, Caltex and Singapore Petroleum Company resulted in Singapore becoming the world's 3rd largest refining centre after Houston and Rotterdam.

In the 1980s, Singapore became Asia's 3rd largest financial centre after Tokyo and Hong Kong.

Singapore was transformed into a global hub for oil refinery with Jurong Island created by merging seven smaller islands during the early 1990s.

## Present

Singapore is currently known as a leading hub for international trade. It is one of the world's major oil refining and distribution centres as well as the regional trading centre for agri-commodities and metals.

# Enterprise Singapore (ESG): Statutory Board of the Ministry of Trade & Industry

Enterprise  
Singapore



**MTI** MINISTRY OF TRADE  
AND INDUSTRY  
SINGAPORE

Enterprise  
Singapore



Agency for  
Science, Technology  
and Research  
SINGAPORE



**EDB**  
singapore



**jtc**  
Corporation

Grow stronger Singapore enterprises by building capabilities and accessing global opportunities, thereby creating good jobs for Singaporeans.

Foster world-class scientific research and nurturing scientific talent to develop a vibrant knowledge based Singapore

Inward investment and overall development of the enterprise ecosystem in Singapore

Develop industrial infrastructure to catalyze the growth of new industries and transform existing enterprises



**Enterprise**  
**Singapore**

KNOW YOUR  
EXPORT MARKETS WITH  
**ENTERPRISE**  
**SINGAPORE'S**  
**TARIFF FINDER**

[www.enterprisesg.gov.sg/FTA](http://www.enterprisesg.gov.sg/FTA)



# GOT AN EXPORT QUESTION?

Use the Tariff Finder and get the answers you'll need for Tariff and Non-Tariff trade measures.



24/7 | SELF-SERVE

[www.enterprisesg.gov.sg/FTA](http://www.enterprisesg.gov.sg/FTA)



## Nomenclatures

Search for product's Harmonised System (HS) code.



## Tariffs and Taxes

Check Customs duties, preferential Tariffs and Taxes applicable to a specific product, and to the destination economy.



## Rules of Origin

Find the Rules of Origin to qualify for preferential tariffs under Free Trade Agreements.



## Import Formalities

Find the import procedures and documents required for import into the destination economy.



**Reduce disparity** in opinions on HS classification of products in destination economy and exporting economy.



**Maximise benefits** from Free Trade Agreements.



**Reduce scrutiny** of product origin status by destination economy's authorities.



**Reduce delays** in verification checks by destination economy's authorities resulting in loss of preferential treatment.

# Tariff Finder Overview

Complimentary online database for Singapore based companies

More than 122 destinations for Import Formalities, and more than 150 destinations for Tariffs.

Continuously updated

Covers Nomenclatures, Tariffs and Taxes, Rules of Origin, and Import Formalities

# Launched since 2017, the Tariff Finder was enhanced in 2019 with new features to improve user experience.

1. "Reports" section to save and store search results in PDF on the Tariff Finder portal
2. "Updates" section with a listing of all updates either by date or by economy
3. "Profile" page to update or change registered particulars

The screenshot shows the Tariff Finder homepage. A red dashed box highlights the navigation menu at the top, which includes 'Query', 'Reports', 'Updates', 'Profile', and a user profile icon for 'Tricia'. Below the navigation is the 'TARIFF FINDER' logo, powered by MendelOnline. A description states: 'The Tariff Finder is a foreign trade application which provides and links extensive information on global tariff and non-tariff measures.' There are four main sections: 'NOMENCLATURES', 'TARIFFS AND TAXES', 'RULES OF ORIGIN', and 'IMPORT/EXPORT FORMALITIES'. A search form is visible with fields for 'Origin' (country), 'Destination' (country), and 'Product code', along with 'Find' and 'Search' buttons. Below the search form is a 'Recent updates' section with a list of updates from various countries and dates.

The screenshot shows the 'Reports' section of the Tariff Finder. A red dashed box highlights the 'Reports' menu item in the navigation bar. Below the navigation is the 'Reports' title and a table with columns: 'Origin', 'Destination', 'Product code', 'Date', and a download icon. The table contains two rows of data. A red dashed box highlights the download icons in the rightmost column of the table. Below the table is the footer: 'Mendel Verlag | A service provided by Mendel Verlag GmbH & Co. KG | [Click for more details](#) | [Privacy Policy](#)'.

Origin	Destination	Product code	Date	
Singapore	China	170220	02.09.2019 13:41:53	
Singapore	China	850131	02.09.2019 13:24:39	



# Steps to utilise a Free Trade Agreement

1. Identify applicable FTA(s)

2. Determine correct local classification code of the good to check whether the code falls within the Tariff reduction and Elimination Schedules of applicable FTA(s)

3. Determine whether the good can qualify as an Originating Good under the Rules of Origin criteria of the applicable FTA(s)

4. Obtain a certified Preferential Certificate of Origin (PCO) from the approving authority in the exporting economy or self-certify if an authorised PCO is not required

5. Submit the certified PCO together with relevant import documents for goods clearance and to claim for preferential duty

# Singapore based companies, including MSMEs, use the Tariff Finder for assistance on Steps 1, 2 and 3.

Access Link: [enterprisesg.gov.sg/FTA](https://enterprisesg.gov.sg/FTA)

The screenshot shows the Tariff Finder web application. At the top, there are navigation links for Query, Reports, Updates, Profile, and a user profile for Tricia. The Enterprise Singapore and Mendel logos are also present. The main heading is 'TARIFF FINDER' with a sub-heading 'Powered by MendelOnline'. Below this, a description states: 'The Tariff Finder is a foreign trade application which provides and links extensive information on global tariff and non-tariff measures.' There are four tabs: NOMENCLATURES, TARIFFS AND TAXES, RULES OF ORIGIN, and IMPORT/EXPORT FORMALITIES. A disclaimer is visible. The search interface includes three input fields: 'Origin' (with a help icon), 'Destination', and 'Product code', each with a corresponding label. Below the fields are 'Find' and 'Search' buttons. A 'Recent updates' section with a RSS icon and a link to 'All updates' is shown. The updates table lists changes from September 2019 for various countries like Venezuela, South Africa, Bangladesh, Belize, Lebanon, Guinea, Ecuador, Jamaica, and Brazil, with brief descriptions of the changes.

Origin	Destination	Product code
<input type="text" value="Origin country"/>	<input type="text" value="Destination country"/>	<input type="text" value="Product code"/>

Recent updates [All updates](#)

4 Sep 2019	Venezuela	Nomenclature, tariff and tax rates remained stable as no changes took place.
4 Sep 2019	South Africa	Changes of tariff rates.
4 Sep 2019	Bangladesh	Nomenclature changes.
4 Sep 2019	Belize	Amendments as regards alcoholic beverages, radio and telecommunications equipment (RTTE) as well as Ministry's denomination have been brought to the import documentation for Belize. The following changes have been made: Alcoholic Beverages...
4 Sep 2019	Lebanon	Amendments as regards infants' food, Lebanon's adherence to the Minamata Convention and trade-related news have been brought to the import documentation for Lebanon. Attention is drawn to the following changes: Infants' Food For reasons o...
3 Sep 2019	Guinea	Nomenclature, tariff and tax rates remained stable as no changes took place.
3 Sep 2019	Ecuador	Focus: Commercial Invoice, products from forest plantations, conformity assessment procedures, updated application forms and trade-related news. The import documentation for Ecuador has been reviewed and adapted accordingly. The following c...
3 Sep 2019	Jamaica	Amendments as regards special economic zones (SEZs), labelling of pesticides, denomination as well as trade-related news have been brought to the import documentation for Jamaica. The following changes have been made: Special Economic Zone...
2 Sep 2019	Brazil	Changes of tariff rates. Amendments to the internal taxation.

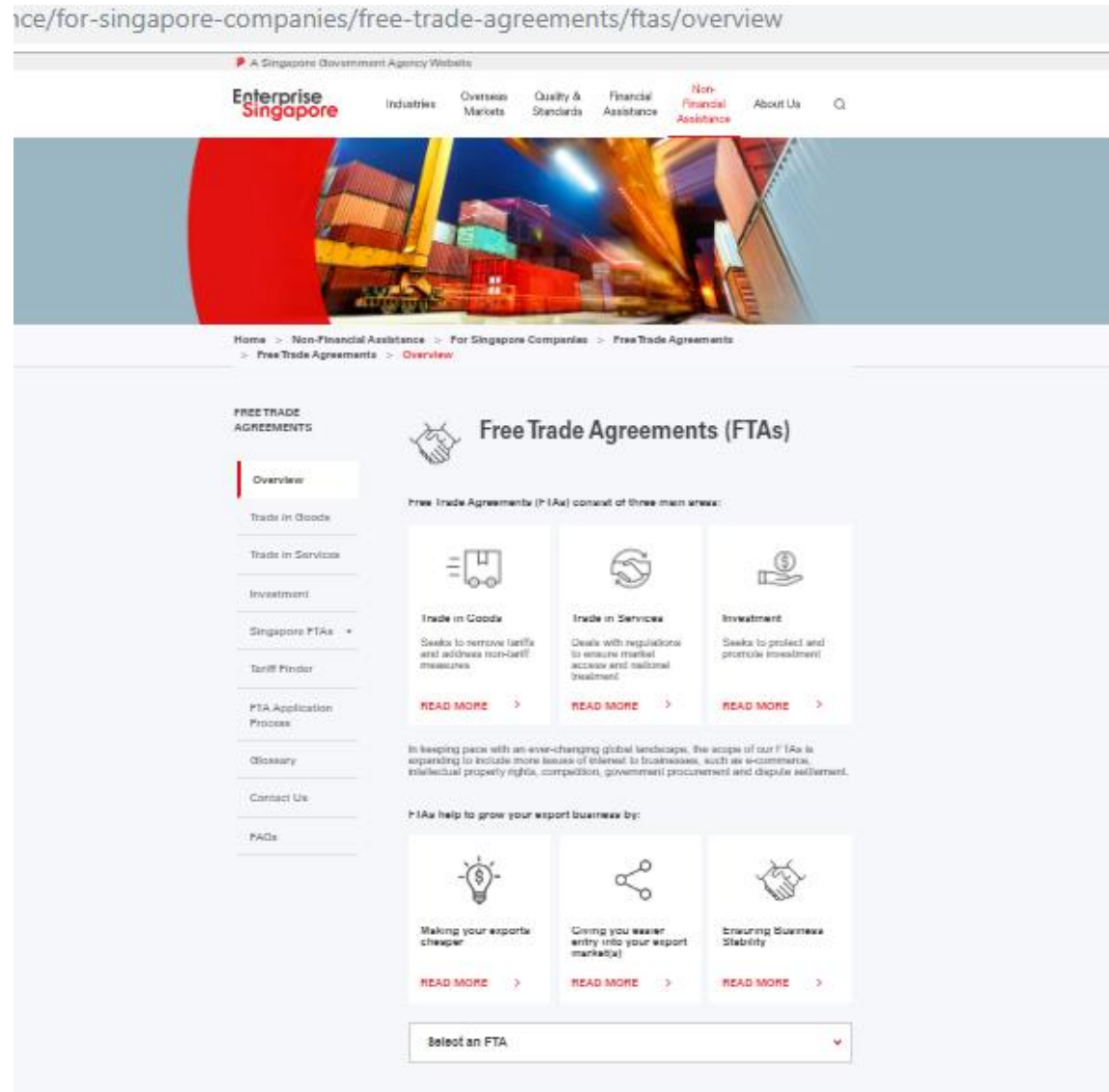
Use the Tariff Finder to find:

- ✓ Product's HS Code
- ✓ Customs duties
- ✓ Other applicable taxes & charges
- ✓ Rules of Origin
- ✓ Import Formalities  
(Documentations + Import/Export procedures)

Complimentary access to tariff and non-tariff information.

# Registering for an account – for Singapore based companies.

# Companies are encouraged to visit the Enterprise Singapore FTA website to access the Tariff Finder.



Scan the QR code with your mobile phone's camera to access Enterprise Singapore's FTA website.



From the FTA website, navigate to the “Tariff Finder” page on the left panel.

**FREE TRADE AGREEMENTS**

- Overview
- Trade in Goods
- Trade in Services
- Investment
- Singapore FTAs ▼
  - Tariff Finder**
  - FTA Application Process
- Glossary
- Contact Us
- FAQs

## Tariff Finder

Have an export question? Use the Tariff Finder and get the answers you'll need for Tariff and Non-Tariff trade measures.

You can find:

1. Basic duties (MFN) and preferential tariffs for importation into more than 150 destinations
2. Rules of Origin and Product Specific Rules applicable under Singapore's FTAs
3. General/specific requirements for importation of products into more than 120 destinations.

### Tariff Finder

Find out how you can access the Tariff Finder easily, through this video

[Register now](#)  
[Access now](#)

You will be directed to an external site

TOP

# Companies register for an account to use the Tariff Finder, using a corporate email address and the company's Unique Entity Number (UEN).

Enterprise Singapore Mendel

**TARIFF FINDER**

First name

Last name

E-mail

Password

Confirm password

[« Back to login](#)

**Register**



**TARIFF FINDER** Query Reports Updates Profile Tricia ▾

Address  ✓

Address 2  ✓

Postal code  ✓

City  ✓

Country  ✓

Phone  ✓

Company structure  ✓

Industry classification  ✓

Unique Entity Number  ✓

We hereby accept the [Terms and Conditions of MendelOnline](#) ✓

Fields marked with a | are required fields.

**Save**

# Once the account has been activated, users can log in to the Tariff Finder to start finding tariff and non-tariff information.

## TARIFF FINDER

Powered by MendelOnline

The Tariff Finder is a foreign trade application which provides and links extensive information on global tariff and non-tariff measures.

NOMENCLATURES

TARIFFS AND TAXES

RULES OF ORIGIN

IMPORT/EXPORT FORMALITIES

Disclaimer ⓘ

Origin ⓘ

Origin country

Destination ⓘ

Destination country

Product code ⓘ

Product code

Find

Search

### Recent updates

[All updates](#)

4 Sep 2019	Venezuela	Nomenclature, tariff and tax rates remained stable as no changes took place.
4 Sep 2019	South Africa	Changes of tariff rates.
4 Sep 2019	Bangladesh	Nomenclature changes.
4 Sep 2019	Belize	Amendments as regards alcoholic beverages, radio and telecommunications equipment (RTTE) as well as Ministry's denomination have been brought to the import documentation for Belize. The following changes have been made: Alcoholic Beverages...
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2 Sep 2019	Brazil	Changes of tariff rates. Amendments to the internal taxation.

# Using the Tariff Finder

(Illustrated with the mobile responsive version)



In this example, Singapore is the “Origin” and Indonesia is the “Destination”. HS 1901.20.30 is the product.

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Query Reports Updates Profile

Tricia

Enterprise Singapore Mendel

**TARIFF FINDER**  
Powered by MendelOnline

The Tariff Finder is a foreign trade application which provides and links extensive information on global tariff and non-tariff measures.

NOMENCLATURES  
TARIFFS AND TAXES  
RULES OF ORIGIN  
IMPORT/EXPORT FORMALITIES

Disclaimer ⓘ

Origin ⓘ  
Origin country

Destination ⓘ  
Destination country

Product code ⓘ  
Product code **Find**

**Search**

Insert “Origin”,  
“Destination” and  
“Product Code”.



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**TARIFF FINDER** Query Reports Updates

Profile Tricia

Enterprise Singapore Mendel

Disclaimer ⓘ

Origin ⓘ  
Singapore (SG)

Destination ⓘ  
Indonesia (ID)

Product code ⓘ  
19012030 **Find**

**Search**

Once the parameters have been keyed in, click on “Search” or “Find” if you want to find your product code.

Users can use either the “Classify product”, “Tree view” or “Keyword search” option to select/find the specific product code.

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TARIFF FINDER Query Reports Updates

Profile Tricia

Enterprise Singapore Mendel

Find product | Singapore → Indonesia Back

Classify product Tree view

Keyword search

Enter product description

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Find product code through any of the 3 options.

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TARIFF FINDER Query Reports Updates

Profile Tricia

Enterprise Singapore Mendel

Find product | Singapore → Indonesia Back

Classify product Tree view

Keyword search

01  
CHAPTER 1 - LIVE ANIMALS

02  
CHAPTER 2 - MEAT AND EDIBLE MEAT OFFAL

03  
CHAPTER 3 - FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

04

This example uses the “Tree view” option to view the entire HS nomenclature.

# Using the “Tree view” option, users can view the entire nomenclature to select the specific product code.

mendel-online.com

19  
CHAPTER 19 - PREPARATIONS OF CEREALS,  
FLOUR, STARCH OR MILK; PASTRYCOOKS'  
PRODUCTS

1901  
Malt extract; food preparations of flour, groats,  
meal, starch or malt extract, not containing cocoa  
or containing less than 40 % by weight of cocoa  
calculated on a totally defatted basis, not  
elsewhere specified or included; food preparations  
of goods of headings 0401 to 0404, not containing  
cocoa or containing less than 5 % by weight of  
cocoa calculated on a totally defatted basis, not  
elsewhere specified or included:

190110  
- Preparations suitable for infants or young  
children, put up for retail sale:

190120  
- Mixes and doughs for the preparation of bakers'  
wares of heading 1905:

19012010 ☉  
- - **Of flour, groats, meal, starch or malt  
extract, not containing cocoa**

19012020 ☉  
- - **Of flour, groats, meal, starch or malt  
extract, containing cocoa**

19012030 ☉  
- - **Other, not containing cocoa**

Select the specific  
HS code from the  
nomenclature.



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Nomenclature | Duties | Taxes and Charges | Rules of  
Origin | Import Formalities

**Nomenclature** | 1901.20.30  
Indonesia Updated on: 05.09.2019

19  
CHAPTER 19 - PREPARATIONS OF CEREALS,  
FLOUR, STARCH OR MILK; PASTRYCOOKS'  
PRODUCTS

1901  
Malt extract; food preparations of flour, groats, meal,  
starch or malt extract, not containing cocoa or  
containing less than 40 % by weight of cocoa  
calculated on a totally defatted basis, not elsewhere  
specified or included; food preparations of goods of  
headings 0401 to 0404, not containing cocoa or  
containing less than 5 % by weight of cocoa  
calculated on a totally defatted basis, not elsewhere  
specified or included:

1901.20  
- Mixes and doughs for the preparation of bakers'  
wares of heading 1905:

1901.20.30 ☉  
- - **Other, not containing cocoa**

The result page  
will contain 4  
sections. The  
first is the  
“Nomenclature”  
section. This  
shows the  
description and  
HS code of the  
selected  
product.

# Scroll down on the page to view the “Duties” and “Taxes and Charges” section.

**Duties** | 1901.20.30  
Singapore → Indonesia Updated on: 05.09.2019

Singapore (ATIGA)  
**free**

Singapore (GSTP)

Singapore (MFN)  
**5%**

Further duty rates of Indonesia  
[More about preferential arrangements](#)

**Taxes and Charges** | 1901.20.30  
Indonesia Updated on: 05.09.2019

**VAT**  
Value added tax  
Value added tax (VAT) is levied at a rate of 10% of the duty paid value.

**ICT**  
Income tax  
Income tax is levied at a rate of 2.5% of the duty paid value for importers using the Import Identification Number (API). For importers not using API income tax is charged at a rate of 10% of the duty paid value.

The “Duties” section shows the MFN and the preferential rates of all implemented FTAs which Indonesia is a Party to.

The “Taxes and Charges” shows the internal taxes imposed by the destination/economy.

Scroll  
down



mendel-online.com

**Rules of Origin** | 1901.20.30  
Singapore (AANZFTA) → Indonesia

**1901.20**  
**- Mixes and doughs for the preparation of bakers' wares of heading 1905**

Basic rule:  
Regional value content of not less than forty (40) per cent or A change from any other chapter

Singapore (ACFTA) → Indonesia

**ex 01 to ex 97**  
**The Rules of Origin do not contain a description of the product.**

Basic rule:  
Wholly produced or obtained in a Party  
or  
If not less than 40% of its content originates from any Party  
or  
If the total value of the materials, part or produce originating from outside of the territory of a Party (i.e. non-ACFTA) does not exceed 60% of the FOB value of the product so produced or obtained provided that the final process of the manufacture is performed within the territory of the Party

The “Rules of Origin” section shows the Rules of Origin criteria that needs be fulfilled to enjoy preferential tariff treatment offered under the FTAs Singapore is a Party to.

Note: Duties section shortened due to printscreen limitation.

Note: Rules of Origin section shortened due to printscreen limitation.



Scroll further down on the page to view the “Rules of Origin” and “Import Formalities” sections.

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**Import Formalities** | 1901

Indonesia Updated on: 15.07.2019

General requirements

- [Overview of Import Procedures](#)
- [Manifest](#)
- [Customs Import Declaration](#)
- [Commercial Invoice](#)
- [Pro Forma Invoice](#)
- [Packing List](#)
- [Certificate of Non-Preferential Origin](#)
- [Proof of Preferential Origin](#)
- [Air Waybill](#)
- [Bill of Lading](#)
- [Tax Payment Receipt \(SSP\)](#)
- [Importer's Identification Number \(API\)](#)
- [Trade Business Licence \(SIUP\)](#)
- [Registration of the Importer](#)

Specific requirements

- [Registration of Foodstuffs](#)
- [Import Permit for Drugs and Food](#)
- [Certificate of Analysis](#)
- [Veterinary Health Certificate for Animal Products](#)
- [Free Sale Certificate](#)
- [Certificate of Good Manufacturing Practice](#)

Supplementary documents

The “Import Formalities” section shows the documentations required and import procedures adopted by the destination/country.

# Information on the Tariff Finder is continuously updated

Singapore → Mexico (CPTPP)		CPTPP Legal Text “2D: Mexico Tariff Elimination Schedule”		Tariff Finder	
HS Code	Description	Base Rate	Year 2	MFN	Preferential Tariff
<b>3908.10.05</b>  (Staging Category B10)	Polyamides or superpolyamides, excluding those of Tariff items 3908.10.01 through 3908.10.04, 3908.10.06, 3908.10.07 and 3908.10.08.	10%	8%	6%	6%
<b>3903.90.04</b>  (Staging Category B10)	Thermoplastic elastomeric copolymers.	7%	5.6%	5%	5%

- The tariff nomenclature of Mexico is still based on the HS 2012. However, the Mexican 8-digit nomenclature as well as the MFN rates are subject to amendments over time.
- In the examples above, the current MFN rate is the same as the Preferential Tariff rate. Such updated information could be derived from the Tariff Finder.

**A Tariff Finder instruction video was created to help users understand how they can use the tool to find tariff and non-tariff information with just a few clicks.**



Scan the QR code with your mobile phone's camera to watch the video.

Enterprise Singapore: Tariff Finder

# A few highlights | Reaching out to MSMEs

# FTA Symposium | Shangri-La Hotel Singapore

## 23 October 2019

Co-organized by Singapore Business Federation, Ministry of Trade & Industry, and Enterprise Singapore, to commemorate 20 years of FTA strategy, the FTA Symposium brought together business leaders, entrepreneurs, and government officials from various sectors to explore the diverse opportunities that FTAs can benefit the business community.

The Tariff Finder was also featured as a tool that supports MSMEs with their internationalization plans.



Source: The Straits Times



# Singapore Business Federation has set up a dedicated FTA Education & Outreach arm in 2019 to help Singapore businesses including MSMEs.

Enterprise  
Singapore

The screenshot shows the website for the Singapore Business Federation (SBF) at the URL [sbf.org.sg/business-expansion/fta-education-outreach](http://sbf.org.sg/business-expansion/fta-education-outreach). The page features a navigation menu with categories such as ABOUT US, MEMBERSHIP, ACTIVITIES, BUSINESS ADVOCACY, BUSINESS EXPANSION, CAPABILITY BUILDING, POLICIES & GUIDELINES, MEDIA CENTRE & RESOURCES, and CORPORATE SOCIAL RESPONSIBILITY. The main content area is titled "FTA Education & Outreach" and includes a sub-header "FTA Team @ SBF at a glance". A blue box highlights the mission: "To educate Singapore businesses and gather their feedback on Singapore's Free Trade Agreements (FTAs), so that businesses can better leverage these agreements to internationalise". Below this, a table lists three objectives: raising awareness, providing a one-stop advisory center, and gathering feedback on trade-related issues. A "Want to stay connected?" section includes a "JOIN OUR MAILING LIST" button. On the right, a sidebar lists various resources and reports, with "FTA Education & Outreach" highlighted in a blue box.

Home > Business Expansion > FTA Education & Outreach

## FTA Education & Outreach

FTA Team @ SBF at a glance

**To educate Singapore businesses and gather their feedback on Singapore's Free Trade Agreements (FTAs), so that businesses can better leverage these agreements to internationalise**

**We seek to:**

To raise awareness and educate Singapore businesses on how they can benefit from using Singapore's FTAs	To be a one-stop advisory centre for all FTA-related enquiries from Singapore businesses	To gather feedback on trade-related issues so that the Singapore Government can better facilitate trade for our business community
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**Want to stay connected?**

[JOIN OUR MAILING LIST](#)

- Overview
- SBF BusinessASEAN Network
- Venture Overseas
- ASEAN Business Advisory Council (Singapore)
- Belt & Road Initiative
- BRI Connect
- BRI Business Survey Report
- FTA Education & Outreach**



# Initiatives to help firms utilise free trade pacts

## TARIFF FINDER

Free online database for companies to calculate savings on duties through free trade agreements (FTAs) and review trade rules of export partners. It will be available on the Networked Trade Platform by the year end. The platform brings together different government certification services required for trading in and out of Singapore.

## OUTREACH SESSIONS

These help companies understand how to enjoy FTA benefits. The Singapore Business Federation (SBF) has launched an FTA education and outreach arm, to provide more targeted advisory services to businesses.

## 1-TO-1 CONSULTATIONS WITH ENTERPRISE SINGAPORE, SBF

Customised advisory services for firms as they venture abroad.

## FTA COURSES

These online and offline courses can help businesses better understand FTAs and develop stronger strategies. The International Chamber of Commerce Academy offers a certified online course on FTA regulations.

## PUBLIC CONSULTATIONS

These aim to gather trade-related feedback for the Government's negotiation and review of FTAs.

# Q & A

Enterprise  
Singapore

# Thank You

[www.enterprisesg.gov.sg](http://www.enterprisesg.gov.sg)

