

Cost Statement for Export of Products under the APTA

Name of the manufacturer/Exporter:

Registration No In the Department of Commerce: D/COM/R/.....

Product Description:

HS No (at six digit level): Quantity (if applicable):

Item No	Description of raw material	HS Code No	Country of Origin of raw material	Unit cost of raw material (CIF in US\$)	Raw material consumption per product	Cost of the finished product (US\$)	Product cost as a % of F.O.B Value
1. Imported raw material/input							
(a) From 3 rd countries (except APTA Countries)							
I.							
II.							
III.							
Sub total (a)							
(b) From *APTA Countries							
I.							
II.							
III.							
Sub total (b)							
Total : (a) + (b)							
2. Local raw material/Inputs(excluding indirect imports)							
3. Labour Cost							
4. Other Direct Cost/Overheads							
5. Ex-factory Cost(1+2+3+4)							
6. Profit							
7. Ex-factory price(5+6)							
8. Transport Cost (From Warehouse to Port)							
9. Total F.O.B Value (7+8)							

** APTA countries – Bangladesh, China, India, Laos PDR, Korea*

Manufacturer's/exporter's Declaration:

I declare the information provided above is true and correct. I will permit as and when required, inspection of our factory/ goods by officers of Concerned Authorities and undertake to maintain up-to-date costing records. (Please refer the instructions provided)

.....
Authorized Officer

.....
Date & Stamp

.....
Qualified Accountant

.....
Date & Stamp

Name:

Membership No:

For Office use:

Country of Origin:

Remarks:

Approval

Signature:

Date:

Cost Statement Reference. No:

ADP/A

Conditions / Instructions:

1. Inputs of non-Sri Lankan origin purchased locally (indirect imports) are not considered as domestic inputs and those material/ inputs should be included under item No. 1.
2. The cost statement must be certified by a qualified accountant and be in **DUPLICATE**.
3. Dully completed **Production Process flow-chart** (If applicable) should be attached to the cost statement. See the enclosed chart.
4. **Originals** of required supporting documents such as import invoice, import CusDecs, Local purchase invoices etc. should be submitted as appropriate.
5. Importation of raw materials/inputs from Asia Pacific countries (Bangladesh, China, India, South Korea, Laos PDR) should be confirmed by submitting document mention under 4 above and a Certificate of Origin issued in the raw material/ inputs exporting country.
6. A manufacturer/exporter should be able to produce any other documentary evidence if requested by the Department of Commerce relating to manufacturing cost/ process flow chart etc.
7. Approval for the cost statement should be obtained from the Department prior to submission of APTA COO for certification.
8. An approved Cost Statement is **valid only for one year** from the date of approval. Once the validity period has expired, exporter has to submit a fresh cost statement for approval by following the instructions nos. from 01 to 08 mentioned above. However, if an approved cost structure of the product concerned does change even though the validity period has not expired, approval should be obtained for a new cost statement.
9. All matters relating to the obtaining approval for product exported by the company should be directly handled a responsible representative of respective companies.
10. If it is subsequently found that a APTA CoO has been obtained by submitting inaccurate information /forged or falsified documents, the Department of Commerce has the right to cancel such CoO. In event of such a cancellation, the importer of the particular shipment will not be able to claim the tariff concessions under the respective FTA.