



Circular No: 14/2018
12 Dec 2018 (updated on 13 Dec 2024)

Traders and Declaring Agents

Dear Sir/Madam

CLAIMING OF PREFERENTIAL TARIFF TREATMENT FOR IMPORTS UNDER COMPREHENSIVE AND PROGRESSIVE AGREEMENT FOR TRANS-PACIFIC PARTNERSHIP (CPTPP)

The CPTPP is a Free Trade Agreement between 12 countries: Australia, Brunei Darussalam, Canada, Chile, Japan, Malaysia, Mexico, New Zealand, Peru, Singapore, the United Kingdom and Vietnam. The CPTPP provides comprehensive market access and fosters greater regional integration in the Asia-Pacific region. The Agreement will be implemented on **30 Dec 2018**. This circular outline the procedures for the claiming of preferential tariff treatment for goods originating from a country that is a party under the CPTPP (“CPTPP country”).

Preferential Tariff for Imports

2 With effect from the indicated dates below, the customs duty for the import of stout/porter beer including ale, medicated samsu or other samsu (under the HS codes 2203.00.11, 2203.00.19, 2203.00.91, 2203.00.99, 2208.90.10, 2208.90.20, 2208.90.30 and 2208.90.40) originating from the respective CPTPP country will be zero-rated. However, excise duty on these items will still be applicable at their respective rates.

- a. **30 Dec 2018** for **Australia, Canada, Japan, Mexico** and **New Zealand**; and
- b. **14 Jan 2019** for **Vietnam**.
- c. **19 Sep 2021** for **Peru**.
- d. **29 Nov 2022** for **Malaysia**.
- e. **21 Feb 2023** for **Chile**.
- f. **12 Jul 2023** for **Brunei Darussalam**.
- g. **15 Dec 2024** for **the United Kingdom**

Procedures for Claiming Preferential Tariff Treatment

3 An importer may claim preferential tariff treatment using a certification of origin signed by either the exporter, producer or importer with sufficient information to describe the goods. The text and details contained in the certification of origin shall follow that set out in Annex A. Presently, Vietnam, Malaysia and Brunei Darussalam

have elected for their competent authority to issue a certification of origin for a good exported from their territories and as such, importers in Singapore should not expect exporters and producers in Vietnam, Malaysia and Brunei Darussalam to provide them a self-certified certification of origin. If the certification of origin is available at the time of the importation of the goods, the importer can make a claim for preferential tariff treatment when declaring the Customs permits. Further information on the CPTPP may be obtained via the Enterprise Singapore website at www.fta.gov.sg.

Documentation Procedures

Where certification of origin is available at time of Importation or Goods bonded in Licensed Warehouse

4 An importer who wishes to claim preferential tariff treatment for his goods is required to specify his intention to do so in the TradeNet declaration for his In-Payment Permit by leaving the “Customs Duty Rate” field blank and indicating “PRF” in the “Preferential Indicator” field. He is required to declare the excise duty rate of the goods accordingly in the declaration.

5 For goods released from the Customs checkpoint and when preferential tariff treatment on the goods had been specified in the In-Payment permit, the importer is to submit the certification of origin, duly-declared In-Payment Permit, commercial invoice, bill of lading (B/L) and other relevant documents to Singapore Customs within one week of the release for our verification. If the certification of origin is not submitted to us within the stipulated period, we will proceed with duty recovery.

6 For goods bonded in a Licensed Warehouse (LW), the importer is required to furnish the certification of origin, In-Non Payment Permit, commercial invoice and other relevant documents to Singapore Customs within the validity (1 year) of the certification of origin and before the release of the goods from the LW for our verification. Only when the preferential tariff treatment is granted by us, can the importer then declare an In-Payment Permit at preferential tariff rate (i.e. with the “Customs Duty Rate” field left blank and “PRF” indicated in the “Preferential Indicator” field) for the subsequent release of the goods.

Where Certification of Origin is not available at time of Importation

7 If a certification of origin is not available at the time of importation, but the importer wishes to make a claim for preferential tariff treatment when he subsequently obtains the certification of origin, he is required to state his intent to do so in the “Remarks” column of the TradeNet declaration for his In-Payment Permit, and make a full payment of the customs duty for the goods (pending his receipt of the certification of origin). In the declaration, the importer is to declare the customs duty in the “Customs Duty Rate” field accordingly and leave the “Preferential Indicator” field blank. The importer may apply for a refund of the excess duties paid with the necessary supporting documents, which include a valid certification of origin, within one year from the date of importation.

Mode of Submission to claim Preferential Tariff Treatment

8 Traders are to submit the certification of origin and other relevant required supporting documents electronically by scanning and converting to common image formats such as PDF, JPEG, GIF, PNG, DOC, etc. before emailing it to customs_pref_doc@customs.gov.sg.

Rules of Origin for exports under the CPTPP

9 Another circular, No. 13/2018 dated 12 Dec 2018 (updated on 13 Dec 2024), relating to the Rules of Origin requirements and operational procedures for exports of Singapore-originating goods claiming preferential tariff treatment in countries who are a party to the CPTPP is separately issued. Both circulars can be downloaded from www.customs.gov.sg.

Clarifications

10 Please refer to the FAQ in Annex B for more details. For further clarifications on the contents of this circular, you may write in to customs_roo@customs.gov.sg.

Yours faithfully

Chua Yock Chin
Head Tariffs and Trade Services
for Director-General of Customs
Singapore Customs

(This is a computer-generated notice. No signature is required.)

We hope that this circular has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this notice at customs_roo@customs.gov.sg.

MINIMUM DATA REQUIREMENTS

A Certification of Origin that is the basis for a claim for preferential tariff treatment under this Agreement shall include the following elements:

1. Importer, Exporter or Producer Certification of Origin

Indicate whether the certifier is the exporter, producer or importer in accordance with Article 3.20 (Claims for Preferential Treatment).

2. Certifier

Provide the certifier's name, address (including country), telephone number and e-mail address.

3. Exporter

Provide the exporter's name, address (including country), e-mail address and telephone number if different from the certifier. This information is not required if the producer is completing the certification of origin and does not know the identity of the exporter. The address of the exporter shall be the place of export of the good in a CPTPP country.

4. Producer

Provide the producer's name, address (including country), e-mail address and telephone number, if different from the certifier or exporter or, if there are multiple producers, state "Various" or provide a list of producers. A person that wishes for this information to remain confidential may state "Available upon request by the importing authorities". The address of a producer shall be the place of production of the good in a CPTPP country.

5. Importer

Provide, if known, the importer's name, address, e-mail address and telephone number. The address of the importer shall be in a CPTPP country.

6. Description and HS Tariff Classification of the Good

- (a) Provide a description of the good and the HS tariff classification of the good to the 6-digit level. The description should be sufficient to relate it to the good covered by the certification; and
- (b) If the certification of origin covers a single shipment of a good, indicate, if known, the invoice number related to the exportation.

7. Origin Criterion

Specify the rule of origin under which the good qualifies.

8. Blanket Period

Include the period if the certification covers multiple shipments of identical goods for a specified period of up to 12 months as set out in Article 3.20.4 (Claims for Preferential Treatment).

9. Authorised Signature and Date

The certification must be signed and dated by the certifier and accompanied by the following statement:

I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.

Q1: Is my good eligible for preferential tariff treatment under the CPTPP?

A1: The following items originating from a CPTPP country are eligible for preferential treatment tariff when imported into Singapore under the CPTPP: stout/porter, beer including ale, medicated samsu or other samsu (under the HS codes 2203.00.11, 2203.00.19, 2203.00.91, 2203.00.99, 2208.90.10, 2208.90.20, 2208.90.30 and 2208.90.40). The Customs duties for all other goods are already zero-rated.

Q2: My CPTPP (United Kingdom) preferential origin goods arrived in Singapore in Dec 2024 and are currently in storage in a licensed warehouse but have yet to be released for circulation in Singapore. Is my product eligible for preferential tariff treatment under the CPTPP if I am able to produce a certification of origin on or after 15 Dec 2024?

A2: Under the CPTPP, Singapore Customs will grant preferential tariff treatment to your products that are in transit or storage prior to the implementation of the CPTPP if they are imported or released from customs control on or after the implementation of the CPTPP on 15 Dec 2024.

Q3: Can I still submit a claim for preferential tariff treatment and refund of any excess duties paid for originating products even if I did not indicate my intention in my import permit?

A3: Under the CPTPP, traders may still submit a claim for preferential tariff treatment and seek refund of any excess duties paid for originating products even if the intention to claim preferential tariff treatment was not indicated in the respective import permit up to 1 year after the importation of the product into Singapore.

Q4: What are some of the acceptable common image that I can convert my hardcopy certification of origin?

A4: Generally, Customs can accept common document types such as PDF, JPEG, GIF, PNG, DOC. The scan should contain the entire image of the certification of origin and should also be reasonably legible. Customs will reject illegible or truncated scanned copies.

Q5: Would I still need to submit hardcopy certification of origin to Customs?

A5: No. If you have submitted scanned copies of the said documents, you do not need to submit the original hardcopy unless it is requested to be produced during a post verification audit.

Q6: Do I still need to retain the hardcopy certification of origin?

A6: No. While you are required to maintain the certification of origin and records necessary to demonstrate the good is originating and qualified for preferential tariff

treatment, you may choose to do so in any medium that allows for prompt retrieval, including electronic, optical, magnetic or written form. Customs may require you to produce such records to us during a verification audit.

Q7: How should I draft my email for claim of preferential tariff treatment?

A7: There is no specific format but you may wish to consider the following format:

To: customs_pref_doc@customs.gov.sg

Subject: [Importer UEN]

Dear officer

[Importer Name] *[Importer UEN]* would like to make a claim for preferential tariff treatment for our goods imported under *[FTA abbreviation]*:

<i>[In Payment/ In-Non Payment Permit Number]</i>	<i>[Certification of Origin Number]</i>
<i>Eg. IIA123456F</i>	<i>D2018-9999</i>
<i>Eg. DP1A123456F</i>	<i>E2018-9999</i>
...	...

[Name of sender]

[Contact number of sender]



Circular No. 14/2018: CLAIMING OF PREFERENTIAL TARIFF TREATMENT FOR IMPORTS UNDER COMPREHENSIVE AND PROGRESSIVE AGREEMENT FOR TRANS-PACIFIC PARTNERSHIP (CPTPP) (dated 12 Dec 2018)

Paragraph	Current Details	Updated Details	Date of Update
2	<p>With effect from the indicated dates below, the customs duty for the import of stout/porter beer including ale, medicated samsu or other samsu (under the HS codes 2203.00.11, 2203.00.19, 2203.00.91, 2203.00.99, 2208.90.10, 2208.90.20, 2208.90.30 and 2208.90.40) originating from the respective CPTPP country will be zero-rated. However, excise duty on these items will still be applicable at their respective rates.</p> <ul style="list-style-type: none"> a. 30 Dec 2018 for Australia, Canada, Japan, Mexico and New Zealand; and b. 14 Jan 2019 for Vietnam. c. 19 Sep 2021 for Peru. d. 29 Nov 2022 for Malaysia. e. 21 Feb 2023 for Chile. f. 12 Jul 2023 for Brunei Darussalam. 	<p>With effect from the indicated dates below, the customs duty for the import of stout/porter beer including ale, medicated samsu or other samsu (under the HS codes 2203.00.11, 2203.00.19, 2203.00.91, 2203.00.99, 2208.90.10, 2208.90.20, 2208.90.30 and 2208.90.40) originating from the respective CPTPP country will be zero-rated. However, excise duty on these items will still be applicable at their respective rates.</p> <ul style="list-style-type: none"> a. 30 Dec 2018 for Australia, Canada, Japan, Mexico and New Zealand; and b. 14 Jan 2019 for Vietnam. c. 19 Sep 2021 for Peru. d. 29 Nov 2022 for Malaysia. e. 21 Feb 2023 for Chile. f. 12 Jul 2023 for Brunei Darussalam. g. 15 Dec 2024 for the United Kingdom 	13 Dec 2024

9	Another circular, No. 13/2018 dated 12 Dec 2018 (updated on 12 Jul 2023), relating to the Rules of Origin requirements and operational procedures for exports of Singapore-originating goods claiming preferential tariff treatment in countries who are a party to the CPTPP is separately issued. Both circulars can be downloaded from www.customs.gov.sg .	Another circular, No. 13/2018 dated 12 Dec 2018 (updated on 15 Dec 2024), relating to the Rules of Origin requirements and operational procedures for exports of Singapore-originating goods claiming preferential tariff treatment in countries who are a party to the CPTPP is separately issued. Both circulars can be downloaded from www.customs.gov.sg .	13 Dec 2024
Annex B (Frequently Asked Question) Q2:	<p>My CPTPP (Brunei Darussalam) preferential origin goods arrived in Singapore in Jul 2023 and are currently in storage in a licensed warehouse but have yet to be released for circulation in Singapore. Is my product eligible for preferential tariff treatment under the CPTPP if I am able to produce a certification of origin on or after 12 Jul 2023?</p> <p>A2: Under the CPTPP, Singapore Customs will grant preferential tariff treatment to your products that are in transit or storage prior to the implementation of the CPTPP if they are imported or released from customs control on or after the implementation of the CPTPP on 12 Jul 2023.</p>	<p>My CPTPP (United Kingdom) preferential origin goods arrived in Singapore in Dec 2024 and are currently in storage in a licensed warehouse but have yet to be released for circulation in Singapore. Is my product eligible for preferential tariff treatment under the CPTPP if I am able to produce a certification of origin on or after 15 Dec 2024?</p> <p>A2: Under the CPTPP, Singapore Customs will grant preferential tariff treatment to your products that are in transit or storage prior to the implementation of the CPTPP if they are imported or released from customs control on or after the implementation of the CPTPP on 15 Dec 2024.</p>	13 Dec 2024