



Circular No: 14/2018  
12 Dec 2018 (updated on 1 Dec 2022)

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 11 countries: Australia, Brunei Darussalam, Canada, Chile, Japan, Malaysia, Mexico, New Zealand, Peru, Singapore 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 outlines 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**

3 Customs duty will still apply to Brunei Darussalam and Chile under the CPTPP as they have yet to ratify the agreement as of the date of this circular.

### **Procedures for Claiming Preferential Tariff Treatment**

4 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 and Malaysia 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 and Malaysia 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](http://www.fta.gov.sg).

## **Documentation Procedures**

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

5 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.

6 In the case where a certification of origin is available at the time of importation, 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 of the goods from the Customs checkpoint for our verification. If the certification of origin is not submitted to us within the stipulated period, we will proceed with duty recovery.

7 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***

8 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**

9 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](mailto:customs_pref_doc@customs.gov.sg).

## **Rules of Origin for exports under the CPTPP**

10 Another circular, No. 13/2018 dated 12 Dec 2018 (updated on 1 Dec 2022), 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](http://www.customs.gov.sg).

11 Please refer to our website for future updates on the entry into force date for Brunei Darussalam and Chile under the CPTPP.

## **Clarifications**

12 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](mailto: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](mailto: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 (Malaysia) preferential origin goods arrived in Singapore in Nov 2022 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 29 Nov 2022?**

**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 29 Nov 2022.

**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: Can I claim preferential tariff treatment for originating products from Brunei and Chile?**

**A4:** Brunei and Chile have yet to ratify the CPTPP. As such, Customs duty will still apply to products originating from these countries under the CPTPP. This circular will be updated accordingly when the remaining CPTPP countries ratify the Agreement.

**Q5: What are some of the acceptable common image that I can convert my hardcopy certification of origin?**

**A5:** 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.

**Q6: Would I still need to submit hardcopy certification of origin to Customs?**

**A6:** 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.

**Q7: Do I still need to retain the hardcopy certification of origin?**

**A7:** 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.

**Q8: How should I draft my email for claim of preferential tariff treatment?**

**A8:** There is no specific format but you may wish to consider the following format:

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To: [customs\\_pref\\_doc@customs.gov.sg](mailto: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]

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

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 and other beers made from malt including ale (under the HS codes 2203.00.11, 2203.00.19, 2203.00.91 and 2203.00.99) originating from the respective CPTPP country will be zero-rated. However, excise duty on these items will still be applicable at their respective rates. The customs duty for medicated samsu and other samsu are currently zero-rated with effect from 15 Apr 2020.</p> <p>a. <b>30 Dec 2018</b> for <b>Australia, Canada, Japan, Mexico</b> and <b>New Zealand</b>; and</p> <p>b. <b>14 Jan 2019</b> for <b>Vietnam</b>.</p> <p>c. <b>19 Sep 2021</b> for <b>Peru</b>.</p>	<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> <p>a. <b>30 Dec 2018</b> for <b>Australia, Canada, Japan, Mexico</b> and <b>New Zealand</b>; and</p> <p>b. <b>14 Jan 2019</b> for <b>Vietnam</b>.</p> <p>c. <b>19 Sep 2021</b> for <b>Peru</b></p> <p>d. <b>29 Nov 2022</b> for <b>Malaysia</b></p>	1 Dec 2022
3	<p>Customs duty will still apply to Brunei Darussalam, Chile and Malaysia under the CPTPP as they have yet to ratify the agreement as of the date of this circular</p>	<p>Customs duty will still apply to Brunei Darussalam and Chile under the CPTPP as they have yet to ratify the agreement as of the date of this circular</p>	1 Dec 2022
4	<p>An importer may claim preferential tariff treatment using a certification of origin signed by either the exporter, producer or importer with</p>	<p>An importer may claim preferential tariff treatment using a certification of origin signed by either the exporter, producer or importer with</p>	1 Dec 2022



	<p>sufficient information to describe the goods. The text and details contained in the certification of origin shall follow that set out in Annex A. 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 <a href="http://www.fta.gov.sg">www.fta.gov.sg</a>.</p>	<p>sufficient information to describe the goods. The text and details contained in the certification of origin shall follow that set out in Annex A. <b>Presently, Vietnam and Malaysia 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 and Malaysia to provide them a self-certified Certification of Origin.</b> 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 <a href="http://www.fta.gov.sg">www.fta.gov.sg</a>.</p>	
8	<p>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 may 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</p>	<p>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 <b>is required</b> 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</p>	1 Dec 2022

	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.	“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.	
10	Another circular, No. 13/2018 dated XX Sep 2021 (via an update), 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 <a href="http://www.customs.gov.sg">www.customs.gov.sg</a>	Another circular, No. 13/2018 dated 12 Dec 2018 (updated on 1 Dec 2022), 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 <a href="http://www.customs.gov.sg">www.customs.gov.sg</a>	1 Dec 2022
11	Please refer to our website for future updates on the entry into force date for Brunei Darussalam, Chile and Malaysia under the CPTPP.	Please refer to our website for future updates on the entry into force date for Brunei Darussalam and Chile under the CPTPP.	1 Dec 2022
Annex B (Frequently Asked Question) Q1:	<b>Q1: Is my good eligible for preferential tariff treatment under the CPTPP?</b>  <b>A1:</b> 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 (under the HS codes 2203.00.11, 2203.00.19, 2203.00.91 and 2203.00.99). The Customs duties for all other goods are already zero-rated.	<b>Q1: Is my good eligible for preferential tariff treatment under the CPTPP?</b>  <b>A1:</b> 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.	1 Dec 2022

<p>Annex B (Frequently Asked Question) Q2:</p>	<p><b>Q2: My CPTPP (Peruvian) preferential origin beer arrived in Singapore in Sep 2021 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 19 Sep 2021?</b></p> <p><b>A2:</b> 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 19 Sep 21.</p>	<p><b>Q2: My CPTPP (Malaysia) preferential origin beer arrived in Singapore in Sep 2021 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 29 Nov 2022?</b></p> <p><b>A2:</b> 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 29 Nov 2022.</p>	<p>1 Dec 2022</p>
<p>Annex B (Frequently Asked Question) Q4:</p>	<p><b>Q4: Can I claim preferential tariff treatment for originating products from Brunei, Chile and Malaysia?</b></p> <p><b>A4:</b> Brunei, Chile and Malaysia have yet to ratify the CPTPP. As such, Customs duty will still apply to products originating from these countries under the CPTPP. This circular will be updated accordingly when the remaining CPTPP countries ratify the Agreement.</p>	<p><b>Q4: Can I claim preferential tariff treatment for originating products from Brunei, Chile and Malaysia?</b></p> <p><b>A4:</b> Brunei and Chile have yet to ratify the CPTPP. As such, Customs duty will still apply to products originating from these countries under the CPTPP. This circular will be updated accordingly when the remaining CPTPP countries ratify the Agreement.</p>	<p>1 Dec 2022</p>
<p>12</p>	<p>-</p>	<p>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 <a href="mailto:customs_roo@customs.gov.sg">customs_roo@customs.gov.sg</a>.</p>	<p>1 Dec 2022</p>