



Circular No: 14/2021  
23 Dec 2021 (updated on 01 Jun 2023)

Manufacturers, Traders and Declaring Agents

Dear Sir/Madam

## **CLAIMING PREFERENTIAL TARIFF BENEFITS FOR GOODS EXPORTED FROM SINGAPORE TO PARTIES UNDER THE REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT (RCEP)**

The RCEP is a Free Trade Agreement between the 10 ASEAN Member States<sup>1</sup>, Australia, China, Japan, Republic of Korea, and New Zealand. The RCEP provides improved market access in terms of preferential tariff treatment for exports of RCEP originating goods to a Party in RCEP as well as for imports of RCEP originating goods into Singapore.

2 The RCEP will take effect on **1 Jan 2022**. With effect from the following dates, preferential tariff benefits for Singapore-originating goods can be claimed in the respective RCEP country:

- a) **1 Jan 2022** for **Australia, Brunei Darussalam, Cambodia, China, Japan, Lao PDR, New Zealand, Singapore, Thailand, and Viet Nam;**
- b) **1 Feb 2022** for **Republic of Korea;**
- c) **4 Mar 2022** for **Myanmar;**
- d) **18 Mar 2022** for **Malaysia;**
- e) **02 Jan 2023** for **Indonesia** and
- f) **02 Jun 2023** for **Philippines.**

3 This circular outlines the method by which companies in Singapore seeking to export their products to a Party in RCEP can benefit from this preferential treatment. The key to this is having an understanding of the conditions under which the goods would qualify for such preferential treatment, which includes the Rules of Origin requirements and operational procedures for exports of Singapore-originating goods claiming preferential tariff treatment in the Party in RCEP, set out in Chapter 3: Rules

---

<sup>1</sup> Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Viet Nam

of Origin of the Agreement. This circular sets out the salient points, and companies are encouraged to read the full text of Chapter 3 Rules of Origin which can be found at <http://rcepsec.org/legal-text/>.



4 The RCEP does not have a common list of products which are subject to a common tariff reduction. Instead, each country has a list of products that are subject to tariff reductions at different rates. Manufacturers, Traders and Declaring Agents are advised to refer to Annex I – Schedules of Tariff Commitments in the agreement to obtain the appropriate preferential tariff rate for the import of your goods into a RCEP country.

### **RCEP RULES OF ORIGIN**

5 Your goods may qualify as an originating good if they fulfill the following origin requirements:

<b>Rules of Origin under RCEP</b> <i>(Refer to <b>Annex A</b> for a graphic illustration of qualifying Rule of Origin)</i>	
Goods Wholly Obtained or Produced	Goods Wholly Obtained and Produced In a Party as specified in Article 3.3 of Chapter 3 of the RCEP
Goods Produced Entirely from Originating Materials	Goods produced in an RCEP party entirely from materials which are considered originating under the RCEP
Goods Produced Entirely from Non-Originating Materials	Goods produced in an RCEP party using materials which are considered non-originating under the RCEP, provided the goods satisfy the requirement under Annex 3A of Chapter 3 of the RCEP (Product Specific Rules)

### **Rules Of Origin For Manufactured Products**

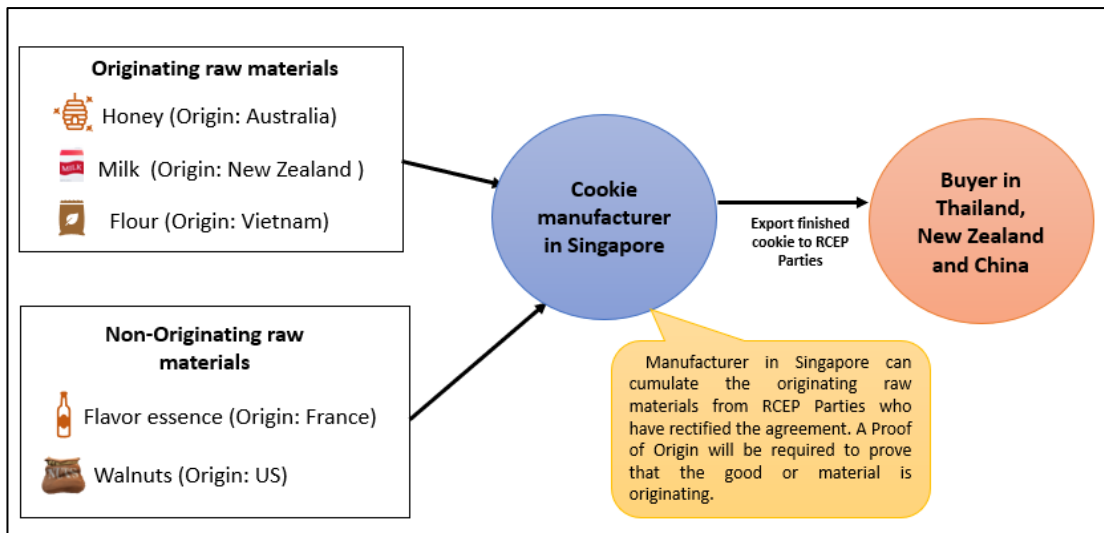
6 For goods which are produced in a Party using non-originating materials, they will be considered Singapore-originating if they had undergone substantial manufacturing in Singapore beyond the minimal operations, last place of manufacture is Singapore and meet the Annex 3A Product Specific Rules (PSR) in the RCEP. The following conditions are required to be met to be considered as Singapore-originating:

- (a) A Change in Tariff Classification (CTC) between non-originating materials and the end good must have occurred in Singapore. The CTC is based on the Harmonised System (HS) of Classification and requires the good to have a different 2-digit HS Chapter (CC), 4-digit HS Heading (CTH), or 6-digit HS subheading (CTSH) from the non-originating materials used in its production;

- (b) Processing conducted in Singapore as defined by the Chapter or Section Notes in the PSR. This rule is mainly applicable to chemical products under HS chapter 29 and 38; and
- (c) Meeting the specified Regional Value Content (RVC) percentage for each good under the RCEP.

**Cumulation**

7 The RCEP Parties are treated as a single production area. Goods and materials originated from a Party, which is used in the production of another good or material, can be deemed to be originating in the Party where processing of the finished good took place. A RCEP Proof of Origin will be required to prove that the good or material is originating. Cumulation can only be from RCEP parties for whom the agreement has entered into force.



***Example of Cumulation under RCEP – Cookie***

## **DOCUMENTATION PROCEDURES**

8 Singapore exporters may claim preferential tariff treatment under the RCEP agreement by using one of the following Proof of Origin:

<b>Proof of Origin</b>	<b>Effective Date</b>
Form RCEP or Back-to-Back Form RCEP by Singapore Customs	1 Jan 2022
Declaration of Origin or Back-to-Back Declaration of Origin made out by <u>Approved Exporters</u> <sup>2</sup> authorised by Singapore Customs	1 Jan 2022
Declaration of Origin or Back-to-Back Declaration of Origin by an <u>exporter or producer</u>	Singapore will implement this at a later stage <sup>3</sup> . Implemented only by Australia, Japan, and New Zealand on 1 Jan 2022.

### **Application Procedures in TradeNet for Form RCEP and Back-to-Back Form RCEP issued by Singapore Customs (You may skip this section if you are applying to be an Approved Exporter)**

#### ***Form RCEP***

9 Exporters who wish to apply for a Form RCEP with Singapore Customs for Singapore-originating goods, the current preferential Certificate of Origin application procedures will apply. Manufacturers are still required to be registered with Singapore Customs, submit a Manufacturing Cost Statement (MCS) under RCEP, and upon receiving Customs verification of the MCS, apply for a Form RCEP subsequently in TradeNet. For more details, please refer to the [Handbook on Rules of Origin for Preferential Certificates of Origin](#) (Refer Page 15,19, 26 and 28-30).

10 During the application via TradeNet, you are required to select Certificate Type “**33**” for Singapore-originating goods. In addition to the current fields which companies are required to declare in TradeNet, companies are to take note of the additional fields which are unique to Form RCEP. For more details, please refer to [Application Procedures for a Certificate of Origin via TradeNet and Related Administrative Matters](#).

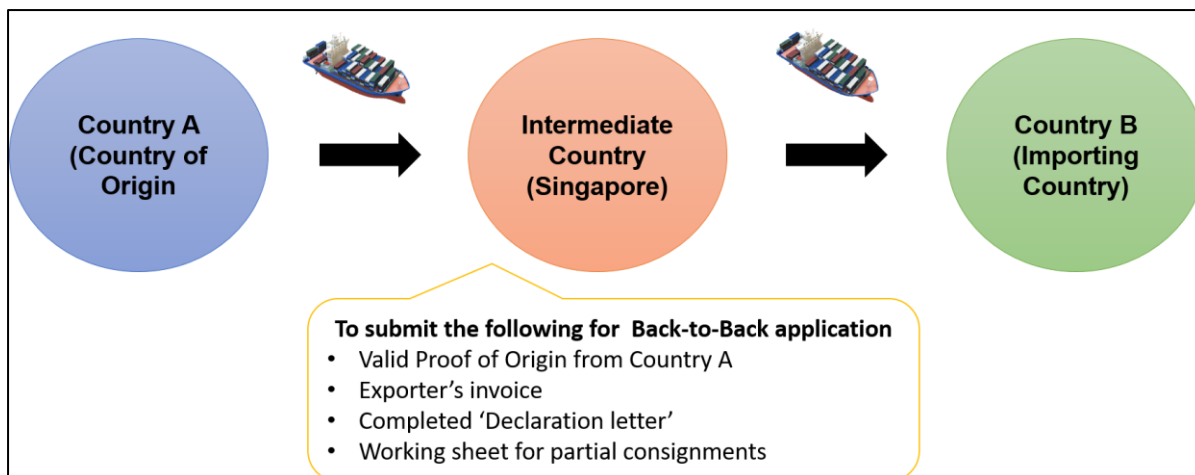
#### ***Back-to-Back Form RCEP***

11 For all application for a Back-to-Back Form RCEP, in addition to the current required supporting documents listed on the Customs [website](#), companies are also required to provide a ‘Declaration letter’. The ‘Declaration letter’ must be completed and submitted to Customs during the Back-to-Back Form RCEP application irrespective whether the importing country subject imports to Tariff Differentials.

---

<sup>2</sup> An Approved Exporter is a manufacturer or trader who has the capacity to comply with the origin requirements to self-certify and make out origin declarations for the goods they are authorised to. See para 13 for the application procedure to be an Approved Exporter.

<sup>3</sup> Singapore Customs only accepts Form RCEP and Declaration of Origin made out by Authorised Exporters wef 1 Jan 22, and Declaration of Origin made out by an exporter or producer at a later date.



12 During the application via TradeNet, you are required to select Certificate Type “34”, back-to-back Form RCEP. In addition to the current fields which companies are required to declare in TradeNet, companies are to take note of the additional fields which are unique to Form RCEP. For more details, please refer to the [Application Procedures for a Certificate of Origin via TradeNet and Related Administrative Matters](#).

### **Application Procedures for Approved Exporters**

13 In cases where exporters wish to be an Approved Exporter under RCEP, the exporter is required to apply to be an Approved Exporter via FormSG starting from **21 Dec 2021** via our website. For companies that have already been authorised as a Certified Exporter under the ASEAN Wide Self-Certification (AWSC) under ASEAN Trade in Goods Agreement (ATIGA), your company will automatically qualify and be accorded the Approved Exporter authorisation under RCEP. If you wish to opt-out, please inform us in writing to [customs\\_roo@customs.gov.sg](mailto:customs_roo@customs.gov.sg).

14 Once your company has been authorised as an Approved Exporter under RCEP, your company can proceed to make out Declaration of Origin on the invoice or other shipping documents. While the indicative format of the Origin Declarations is being finalized, the Minimum Data Requirements prescribed in Annex 3B in the RCEP (**Annex B**) should be included in the Declaration of Origin.

15 For Approved Exporters making Declaration of Origin, in the corresponding TradeNet declaration for your export permit, you must continue to ensure that “PRI” is selected under the “Preferential Indicator” field. It is mandatory to select “PRI” if the importer intends to claim preferential tariff treatment under FTAs with self-certification regimes. This is an indication that the importer intends to claim preferential tariff treatment when the goods are imported into any of the Party to RCEP. Please check with your TradeNet software vendor if you are unable to locate the “Preferential Indicator” field.

16 Approved Exporters will be required to comply with the Rules of Origin of the RCEP. These include, but are not limited to, ensuring that the Rules of Origin have been met prior to making out the Declaration of Origin, ensuring proper record keeping of all documents relating to the Declaration of Origin made out, and readiness to cooperate with checks and verification requests by Importing Authorities of the Parties to RCEP. Please share the contents of this circular with other colleagues in your organisation (especially the trade compliance team within your organisation) and business partners, where applicable.

<b>Summary of Procedures for Application of Proof of Origin</b>	
<b>Approved Exporters - Declaration of Origin</b>	<b>Exporters – Certificate of Origin</b>
<ul style="list-style-type: none"> <li>i. Register with Singapore Customs as a Manufacturer</li> <li>ii. Apply to be an Approved Exporter</li> <li>iii. Self-certify Declaration of Origin</li> </ul>	<ul style="list-style-type: none"> <li>i. Register with Singapore Customs as a Manufacturer</li> <li>ii. Submit Manufacturing Cost Statement</li> <li>iii. Apply for Form RCEP on TradeNet</li> <li>iv. Collect the Certificate of Origin from Printing Bureaus</li> </ul>

### **Goods subject to Tariff Differential**

17 Several originating goods may be subjected to tariff differential (TD) by the importing Party. Indonesia, Philippines, Thailand, Viet Nam, China, Japan and Republic of Korea will levy different customs duties for the same category of RCEP originating goods that are imported from different RCEP Parties. Companies should check whether the goods you are exporting are subject to tariff differential by the importing Party by referring to the various Schedules of Tariff Commitments found at <http://rcepsec.org/legal-text/>. For originating goods subject to tariff differential and is found in RCEP Party’s Appendix of Tariff Differentials, to be considered as Singapore originating goods, at least 20% of the total value (i.e., Domestic Value Content 20%)<sup>4</sup> of the originating good must be achieved in Singapore. If your goods are subject to Tariff Differential, companies may wish to check and compare the RCEP tariff schedules and ROO against that in other ASEAN Plus 1 and Singapore’s bilateral FTAs to determine which FTA is more beneficial as an alternative.

### **Retention of Documents**

18 For post-verification checks, documents relating to the production and export shipments accompanied by a Form RCEP and Declaration of Origin should be kept for no less than 3 years from the date on which the Form RCEP was issued or Declaration of Origin was made out.

---

<sup>4</sup> The calculation method of the Domestic Value Content is the same as that of the Regional Value Content (RVC) criterion.

## **Waiver of Proof of Origin**

19 Under Article 3.22 of the RCEP ROO, for an importation of originating goods where the value of the importation does not exceed US\$200 and the importation does not form part of a series of importations, a RCEP Proof of Origin will not be required.

## **Preferential Tariff Treatment for Imports under the RCEP**

20 Information on the Rules of Origin for imports to under the RCEP can be found in a separate circular (No. 15/2021). Both circulars can be downloaded at <https://www.customs.gov.sg> > News and Media > Circulars.

## **Clarification**

21 As Tariff Differential (TD) is a new concept in FTAs, Singapore exporters who wish to utilise RCEP should be well-acquainted with the qualifying origin criteria of their goods and whether the goods are subjected to Tariff Differentials. We thus encourage companies to familiarise yourself with them so that you will be able to take advantage of the benefits of the agreement when you export to a RCEP Party. Please share the contents of this circular with other colleagues in your organisation (especially trade compliance team) and business partners if relevant.

22 Please refer to the Frequently Asked Questions (FAQ) on the Rules of Origin under the RCEP in Annex C for more details or you may send your enquiries to [customs\\_roo@customs.gov.sg](mailto:customs_roo@customs.gov.sg) for further clarifications on the contents of this circular.

23 For other clarifications on the RCEP, you may contact Enterprise Singapore at <https://go.gov.sg/helloesg>.

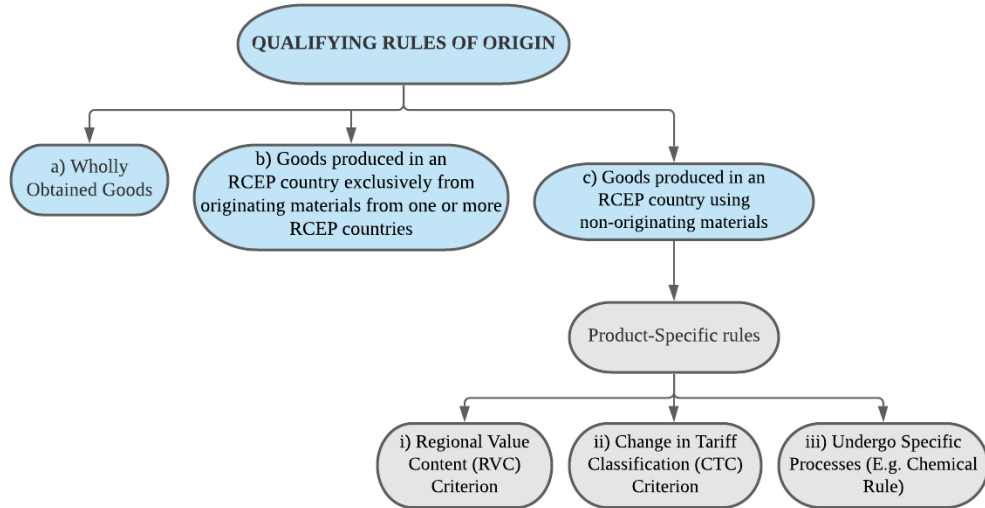
Yours faithfully

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

*(This is a computer-generated circular. 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 circular at [customs\\_roo@customs.gov.sg](mailto:customs_roo@customs.gov.sg).

Graphic illustration of Qualifying Rules of Origin



Note:  
 For goods listed in RCEP country's Appendix on Tariff Differentials: Additional requirement of Domestic Value Content (DVC) of at least 20% from exporting RCEP country for specified time period



**Minimum Information Requirements for Declaration of Origin**

- (a) exporter's name and address;
- (b) producer's name and address, if known;
- (c) importer's or consignee's name and address;
- (d) description of the goods and the HS Code of the goods (six - digit level);
- (e) in the case of an approved exporter, authorisation code or identification code of the exporter or producer;
- (f) unique reference number;
- (g) origin conferring criterion;
- (h) certification by an authorised signatory that the goods specified in the Declaration of Origin meet all the relevant requirements of Chapter 3 (Rules of Origin);
- (i) RCEP country of origin referred to in Article 2.6 (Tariff Differentials);
- (j) FOB value, if the regional value content origin conferring criterion is used;
- (k) quantity of the goods;
- (l) in the case of a back-to-back Declaration of Origin, original Proof of Origin reference number, date of issuance, RCEP country of origin of the first exporting Party, and, if applicable, approved exporter authorisation code of the first exporting Party.

## FREQUENTLY ASKED QUESTIONS

### **Q1: Is my good eligible for preferential tariff treatment under the RCEP?**

**A1:** You may refer to Annex I (Schedules of Tariff Commitments) to Chapter 2 (Trade in Goods) of the RCEP's legal text via the URL provided in the circular for the relevant details. Alternatively, you may use the Tariff Finder tool available [here](#).

### **Q2: I am a registered manufacturer with Singapore Customs and have exported products under other Free Trade Agreements. Can my product be automatically considered as an originating good under the RCEP?**

**A2:** Each FTA has its own unique origin qualifying criteria. Your registration with Singapore Customs as a manufacturer does not automatically qualify your good as originating under the RCEP. You should ensure that your product meets the qualifying criteria as set out in the RCEP Rules of Origin Chapter Protocol and its annexes to be considered for preferential tariff treatment when imported into a Party in RCEP.

### **Q3: I have exported some goods originating from Singapore to a Party in RCEP before the date of implementation of the RCEP. Can I request for tariff concession to be granted for these shipments upon the entry into force of the Agreement?**

**A3:** The import may be eligible for preferential tariff treatment only if it enters the Party in RCEP on or after the day when RCEP is implemented and the import fulfils the relevant conditions set out in the RCEP. For further clarity, you may wish to advise your importer to contact their customs authority directly.

### **Q4: My good is subjected to Tariff Differential and found in Appendix of Tariff Differentials of the importing Party. What additional information is my company required to provide if I am qualifying under the origin criterion of Change in Tariff Classification (CTC)?**

**A4:** In addition to the Description of materials, HS code, Country of Origin, Name of Manufacturer, your company is required to declare following information in your Manufacturing Cost Statement (MCS) to determine if the good has met at least 20% of the total value (i.e. Domestic Value Content 20%) of the originating good achieved in Singapore.

- Value of SG-origin raw material
- Direct labor cost and overhead
- Profit

**Q5: What is the record keeping requirement for documents relating to my exports to a Party in RCEP under the RCEP?**

**A5:** You are required to keep the relevant documents (which include, but are not limited to, a copy of the Proof of Origin, shipping documents such as the commercial invoice, and production records) for a period of at least 3 years from the date on which the Proof of Origin was made out.



**Circular No. 14/2021: CLAIMING PREFERENTIAL TARIFF BENEFITS FOR GOODS EXPORTED FROM SINGAPORE TO PARTIES UNDER THE REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT (RCEP)**

**(dated 01/06/2023)**

Paragraph	Current Details	Updated Details	Date of Update
2	<p>With effect from the following dates, preferential tariff benefits for Singapore-originating goods can be claimed in the respective RCEP country:</p> <p>a) 1 Jan 2022 for Australia, Brunei Darussalam, Cambodia, China, Japan, Lao PDR, New Zealand, Singapore, Thailand, and Viet Nam;</p> <p>b) 1 Feb 2022 for Republic of Korea;</p> <p>c) 4 Mar 2022 for Myanmar;</p> <p>d) 18 Mar 2022 for Malaysia and</p> <p>e) 02 Jan 2023 for Indonesia</p>	<p>With effect from the following dates, preferential tariff benefits for Singapore-originating goods can be claimed in the respective RCEP country:</p> <p>a) 1 Jan 2022 for Australia, Brunei Darussalam, Cambodia, China, Japan, Lao PDR, New Zealand, Singapore, Thailand, and Viet Nam;</p> <p>b) 1 Feb 2022 for Republic of Korea;</p> <p>c) 4 Mar 2022 for Myanmar;</p> <p>d) 18 Mar 2022 for Malaysia;</p> <p>e) 02 Jan 2023 for Indonesia and</p> <p>f) 02 Jun 2023 for Philippines</p>	01 Jun 2023
3	<p>Preferential tariff treatment for goods originating from the Philippines will not</p>	-	01 Jun 2023

	be granted preferential tariff treatment as the agreement has yet to enter into force for these countries as of the date of this circular. We will progressively update our circular and website once the Philippines is ready to implement the RCEP.		
Annex C, Q4	Some of my final products raw materials are sourced from the Philippines. Can these raw materials be cumulated under RCEP?	-	01 Jun 2023
Annex C, A4	Philippines has yet to deposit their instruments of ratification under the RCEP.	-	01 Jun 2023