



Circular No: 19/2019
18 Nov 2019 (updated on 20 Jan 2023)

Traders and Declaring Agents

Dear Sir/Madam

CLAIMING OF PREFERENTIAL TARIFF TREATMENT FOR IMPORTS FROM THE EUROPEAN UNION TO SINGAPORE UNDER THE EUROPEAN UNION-SINGAPORE FREE TRADE AGREEMENT (EUSFTA)

The EUSFTA is a Free Trade Agreement between Singapore and the members of The European Union (EU)¹. The EUSFTA will enter into effect on **21 Nov 2019**. The EUSFTA provides improved market access in terms of preferential tariff treatment for exports of Singapore-originating goods to the members of the EU as well as for imports of EU originating goods entering into Singapore. This circular outlines the procedures for claiming preferential tariff treatment on originating goods imported from the European Union ("EU") into Singapore under the EUSFTA.

Preferential Tariff Rates for Imports

2 Singapore currently imposes customs duties on 8 alcoholic beverages which are namely: 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).

3 With effect from 1 Jan 2021, pursuant to the provisional application of the EUSFTA, the customs duty for the importation of EU-originating goods listed in para 2 will be zero-rated. Excise duty on these EU-originating goods, including medicated samsu and other samsu will still be applicable at their respective rates.

Procedures for Claiming Preferential Tariff Treatment

4 An importer may claim preferential tariff treatment using an Statement on Origin made out by exporters from the EU. "Exporter" means a person, located in a Party, who, in accordance with the requirements in the law and regulations of the Party, exports or produces the originating product and who may make out a statement on origin.

5 The Statement on Origin shall be made on the invoice or any other commercial document that must describe the goods in sufficient detail to enable its identification. An Statement on Origin from the EU may be set out in one of the linguistic versions that can be found in Annex E of Protocol 1 of the EUSFTA. As an example, the text

¹ There are 27 countries in the EU as set out in Annex A.

and details of the Statement on Origin in English can be found in the modified **Annex B**.

6 The full text of the EUSFTA can be downloaded at Enterprise Singapore's Free Trade Agreement (FTA) website. You can access the full text of the EUSFTA by scanning the QR code on the right. The Decision No 2022/01 of the Committee on Customs of the EUSFTA modifying certain elements of Protocol 1 concerning the definition of the concept of "originating products" and methods of administrative co-operation and its Annexes, which enters into force on 1 January 2023, can also be downloaded at the above mentioned FTA website (<https://www.enterprisesg.gov.sg/non-financial-assistance/for-singapore-companies/free-trade-agreements/ftas/singapore-ftas/eusfta>) from 20 January 2023 onwards.)



Documentation Procedures

Where the Statement on Origin is available at time of importation or when goods are bonded in licensed warehouse

7 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.

8 In the case where an Statement on Origin is available at the time of importation, the importer is to submit the Statement on Origin , duly-declared In-Payment Permit, commercial invoice, bill of lading (B/L) to Singapore Customs within one week of the release of the goods from the Customs checkpoint for our verification. If the Statement on Origin is not submitted to us within the stipulated period, we will proceed with duty recovery.

9 For goods bonded in a Licensed Warehouse (LW), the importer is required to furnish the Statement on Origin, In-Non Payment Permit, commercial invoice and other relevant documents to Singapore Customs within the validity (1 year) of the Statement on 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 the Statement on Origin is not available at time of importation

10 If the importer intends to make a claim for preferential tariff treatment subsequently when he obtains the Statement on Origin, he is required to state his intention to do so in the "Remarks" column of the TradeNet declaration for his In-Payment Permit, and make full payment of the customs duty for the goods. 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 thereafter apply for refund of the duties paid with the necessary supporting documents, which include a valid Statement on Origin, within one year from the date of importation.

Mode of Submission of Documents to Claim Preferential Tariff Treatment

11 Traders are to submit the Statement on Origin and other relevant required supporting documents electronically by scanning and converting to common image formats such as PDF, DOC and email the documents to customs_pref_doc@customs.gov.sg.

Rules of Origin for Exports to the EU and other Details

12 Information on the Rules of Origin for exports to the EU under the EUSFTA can be found in a separate circular (No. 18/2019). Both circulars can be downloaded at <http://www.customs.gov.sg> > News and Media > Circulars.

Retention of Documents

13 Customs may conduct post clearance audits on importers who had claimed preferential tariff benefits on the EU originating goods as mentioned in paragraph 2. Importers are to keep the Statement on Origin, bill of lading, invoices and other documents relating to the purchase and importation of the goods, for not less than 5 years.

Clarification

14 A list of Frequently Asked Questions (FAQ) is attached in **Annex C**. If you need further clarification 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 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.



LIST OF COUNTRIES IN THE EUROPEAN UNION

S/N	Countries
1	Austria
2	Belgium
3	Bulgaria
4	Croatia
5	Cyprus
6	Czech Republic
7	Denmark
8	Estonia
9	Finland
10	France
11	Germany
12	Greece
13	Hungary
14	Ireland
15	Italy
16	Latvia
17	Lithuania
18	Luxembourg
19	Malta
20	Netherlands
21	Poland
22	Portugal
23	Romania
24	Slovakia
25	Slovenia
26	Spain
27	Sweden

STATEMENT ON ORIGIN TEXT

The Statement on Origin must be made out in accordance with the footnotes as set out in Annex E of Protocol 1 of the EUSFTA and Decision No. 2022/01 of the Committee on Customs of the EUSFTA . However, the footnotes do not have to be reproduced.

The exporter of the products covered by this document (the number assigned in accordance with the laws and regulations of the Union) declares that, except where otherwise clearly indicated, these products are of (*EU or CM*)² preferential origin.

.....³
(Place and date)

.....
(Name of the exporter)

² Origin of products to be indicated. When the Statement on Origin relates to products originating in the Union, the exporter shall use the symbol "EU". When the Statement on Origin relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

³ These indications may be omitted if the information is contained on the document itself.

FREQUENTLY ASKED QUESTIONS

Q1: Is the product that I am importing from the EU eligible for preferential tariff treatment under the EUSFTA?

A1: The following items originating under the EUSFTA are eligible for preferential tariff treatment when imported into Singapore under the EUSFTA: 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: Does the EUSFTA cover GST rebate?

A2: No. The preferential tariff treatment accorded under the EUSFTA only pertains to customs duties. All other taxes, such as GST and Excise duty, are excluded from the scope of the Agreement and remain applicable, where relevant.

Q3: What are the product details my supplier should include in its commercial invoice with the Statement on Origin to enable the good's identification by Singapore Customs?

A3: The document on which the Statement on Origin is inserted should provide a product description that is generic enough for the good to be identified by Singapore Customs, while also including product information such as the model, brand and trademark (if any) of the good. Such information should also tally with that provided in your In-(Non) Payment Permit and supporting documents submitted.

Q4: I forgot to indicate my intention to claim preferential tariff treatment when submitting my Import Permit declaration on TradeNet. I have the necessary supporting documents, including an Statement on Origin from the EU, can I claim preferential tariff treatment thereafter?

A4: You are required to indicate your intention when declaring your Import Permit on TradeNet if you are intending to claim preferential tariff treatment for your imports into Singapore.

Q5: What are some of the acceptable common images that I can convert my Statement on Origin to for electronic submission to claim preferential tariff treatment?

A5: Generally, Singapore Customs can accept common document types such as PDF and DOC. The scanned document should contain the entire image of the Statement on Origin and be reasonably legible. Illegible or truncated image of the Statement on Origin will be rejected by Singapore Customs.

Q6: Would I still need to submit hardcopy Statement on Origin to Customs to claim preferential tariff treatment?

A6: No. If you have submitted scanned copy of the Statement on Origin to claim preferential tariff treatment, you do not need to submit the original hardcopy unless it is requested to be produced during a post verification audit.

Q7. What is the country of origin of the goods that I should indicate in the TradeNet declaration?

A7: You are to declare the country of origin of the goods and not "EU" in the TradeNet declaration.

Q8. Is there a transitional period for Decision No 01/2022 of EUSFTA?

A8: Yes. Singapore will accept origin declarations made out in accordance with Article 17 (Conditions for Making Out an Origin Declaration) and Article 18 (Approved Exporter) of Protocol 1 to the Agreement in force prior to the date of entry into force of this Decision for of 3 months starting from the date of entry into force of Decision No 01/2022 on 1 Jan 2023.



Circular No. 19/2019: CLAIMING OF PREFERENTIAL TARIFF TREATMENT FOR IMPORTS FROM THE EUROPEAN UNION TO SINGAPORE UNDER THE EUROPEAN UNION-SINGAPORE FREE TRADE AGREEMENT (EUSFTA) (dated 20/01/2023)

Paragraph	Current Details	Updated Details	Date of Update
3	With effect from 21 Nov 2019, pursuant to the EUSFTA, the customs duty for the importation of EU originating products listed in para 2 will be zero-rated. Excise duty on these EU originating items will still be applicable at their respective rates.	With effect from 1 Jan 2021, pursuant to the provisional application of the EUSFTA, the customs duty for the importation of EU-originating goods listed in para 2 will be zero-rated. Excise duty on these EU-originating goods, including medicated samsu and other samsu will still be applicable at their respective rates.	20 Sep 2021
10	If the importer intends to make a claim for preferential tariff treatment subsequently when he obtains the Origin Declaration, he may state his intention to do so in the "Remarks" column of the TradeNet declaration for his In-Payment Permit, and make full payment of the customs duty for the goods. 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 refund of the	If the importer intends to make a claim for preferential tariff treatment subsequently when he obtains the Origin Declaration, he is required to state his intention to do so in the "Remarks" column of the TradeNet declaration for his In-Payment Permit, and make full payment of the customs duty for the goods. 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 thereafter apply for refund of the duties paid with the necessary supporting documents, which include a valid Origin Declaration, within one year from the date of importation.	20 Sep 2021

	duties paid with the necessary supporting documents, which include a valid Origin Declaration, within one year from the date of importation.		
13	Customs may conduct post clearance audits on importers who had claimed preferential tariff benefits on the 8 EU originating goods as mentioned in paragraph 2. Importers are to keep the Origin Declaration, bill of lading, invoices and other documents relating to the purchase and importation of the goods, for not less than 5 years.	Customs may conduct post clearance audits on importers who had claimed preferential tariff benefits on the EU originating goods as mentioned in paragraph 2. Importers are to keep the Origin Declaration, bill of lading, invoices and other documents relating to the purchase and importation of the goods, for not less than 5 years	20 Sep 2021
4	<p>4 An importer may claim preferential tariff treatment using an Origin Declaration made out by any one of the following categories of exporters from the EU:</p> <p>a) An Approved Exporter, authorised by the customs authorities of an EU member state, for consignments of EU originating products whose total value (inclusive of cost, insurance and freight</p>	<p>An importer may claim preferential tariff treatment using an Statement on Origin made out by exporters from the EU. "Exporter" means a person, located in a Party, who, in accordance with the requirements in the law and regulations of the Party, exports or produces the originating product and who may make out a statement on origin.</p> <p><i>Note: All changes are with effect from 1 Jan 2023.</i></p>	20 Jan 2023

	<p>charges) exceeds 6,000 euros; or</p> <p>b) Any other exporter in EU for any consignment consisting of one or more packages containing EU originating products whose total value (inclusive of cost, insurance and freight charges) does not exceed 6,000 euros.</p>		
5	<p>The Origin Declaration shall be made on the invoice or any other commercial document that must <u>describe the goods in sufficient detail to enable its identification</u>. An Origin Declaration from the EU may be set out in one of the linguistic versions that can be found in Annex E of Protocol 1 of the EUSFTA. As an example, the text and details of the Origin Declaration in English can be found in Annex B.</p>	<p>The Statement on Origin shall be made on the invoice or any other commercial document that must <u>describe the goods in sufficient detail to enable its identification</u>. An Statement on Origin from the EU may be set out in one of the linguistic versions that can be found in Annex E of Protocol 1 of the EUSFTA. As an example, the text and details of the Statement on Origin in English can be found in the modified Annex B.</p> <p><i>Note: All changes are with effect from 1 Jan 2023.</i></p>	20 Jan 2023
6	<p>The full text of the EUSFTA can be downloaded at Ministry of Trade and Industry's website at www.mti.gov.sg. You</p>	<p>The full text of the EUSFTA can be downloaded at Enterprise Singapore's Free Trade Agreement (FTA) website. You can access the full text of the</p>	20 Jan 2023

	can access the full text of the EUSFTA by scanning the QR code on the right.	<p>EUSFTA by scanning the QR code on the right. The Decision No 2022/01 of the Committee on Customs of the EUSFTA modifying certain elements of Protocol 1 concerning the definition of the concept of “originating products” and methods of administrative co-operation and its Annexes, which enters into force on 1 January 2023, can also be downloaded at the above mentioned FTA website (https://www.enterprisesg.gov.sg/non-financial-assistance/for-singapore-companies/free-trade-agreements/ftas/singapore-ftas/eusfta) from 20 January 2023 onwards.)</p> <p><i>Note: All changes are with effect from 1 Jan 2023.</i></p>	
4,5,8,9, 10,11 &13 Annex B Q3 & Q5	With effect from 1 Jan 2023, the term “origin declaration” is replaced by the term “statement on origin”		20 Jan 2023
Annex B	The Origin Declaration must be made out in accordance with the footnotes as set out in Annex E of Protocol 1 of the EUSFTA. However, the footnotes do not have to be reproduced.	<ul style="list-style-type: none"> • The Statement on Origin must be made out in accordance with the footnotes as set out in Annex E of Protocol 1 of the EUSFTA and Decision No. 2022/01 of the Committee on Customs of the EUSFTA . However, the footnotes do not have to be reproduced. • Editorial amendment to the Statement on Origin Format <p><i>Note: All changes are with effect from 1 Jan 2023.</i></p>	20 Jan 2023

Q8	-	<p>Q8. Is there a transitional period for Decision No 01/2022 of EUSFTA?</p> <p>A8: Yes. Singapore will accept origin declarations made out in accordance with Article 17 (Conditions for Making Out an Origin Declaration) and Article 18 (Approved Exporter) of Protocol 1 to the Agreement in force prior to the date of entry into force of this Decision for of 3 months starting from the date of entry into force of Decision No 01/2022 on 1 Jan 2023.</p>	20 Jan 2023
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