



Circular No: 19/2019
22 Mar 2021 (via an update)

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 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.

Procedures for Claiming Preferential Tariff Treatment

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:

- 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 charges) exceeds 6,000 euros; or
- 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.

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

5 The Origin Declaration shall be made on the invoice or any other commercial document that must describe the goods in sufficient detail to enable its identification. 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**.

6 The full text of the EUSFTA can be downloaded at Ministry of Trade and Industry's website at www.mti.gov.sg. You can access the full text of the EUSFTA by scanning the QR code on the right.



Documentation Procedures

Where the Origin Declaration 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 Origin Declaration is available at the time of importation, the importer is to submit the Origin Declaration, 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 Origin Declaration 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 Origin Declaration, In-Non Payment Permit, commercial invoice and other relevant documents to Singapore Customs within the validity (1 year) of the Origin Declaration 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 Origin Declaration 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 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 duties paid with the necessary supporting documents, which include a valid Origin Declaration, within one year from the date of importation.

Mode of Submission of Documents to Claim Preferential Tariff Treatment

11 Traders are to submit the Origin Declaration 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 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.

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

ORIGIN DECLARATION TEXT

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.

The exporter of the products covered by this document (*customs or competent governmental authorisation no*)² declares that, except where otherwise clearly indicated, these products are of (*EU or CM*)³ preferential origin.

.....⁴
(Place and date)

.....⁵
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

² When the origin declaration is made out in the Union by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

³ Origin of products to be indicated. When the origin declaration relates to products originating in the Union, the exporter shall use the symbol "EU". When the origin declaration 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".

⁴ These indications may be omitted if the information is contained on the document itself.

⁵ In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

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 origin declaration to enable the good's identification by Singapore Customs?

A3: The document on which the origin declaration 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 Origin Declaration 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 Origin Declaration 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 Origin Declaration and be reasonably legible. Illegible or truncated image of the Origin Declaration will be rejected by Singapore Customs.

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

A6: No. If you have submitted scanned copy of the Origin Declaration 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.

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Paragraph	Current Details	Updated Details	Date of Update
1	Footnote 1: There are currently 28 countries in the EU as set out in Annex A. This currently includes the UK. Whether the UK will be able to continue to be a beneficiary of the EUSFTA will depend on the outcome of the ongoing Brexit discussions. Companies seeking to export to the UK via the EUSFTA should thus monitor these discussions.	Footnote 1: There are 27 countries in the EU as set out in Annex A.	22 Mar 2021
2	Annex A: United Kingdom is in the list of countries in the EU.	Annex A: Removed United Kingdom in the list of countries in the EU.	22 Mar 2021