



Circular No: 05/2025

27 May 2025

Manufacturers, Traders and Declaring Agents

Dear Sir/Madam

**CLAIMING PREFERENTIAL TARIFF BENEFITS FOR GOODS EXPORTED FROM SINGAPORE TO THE PACIFIC ALLIANCE UNDER THE PACIFIC ALLIANCE-SINGAPORE FREE TRADE AGREEMENT (PASFTA)**

The Pacific Alliance-Singapore FTA (PASFTA) is a Free Trade Agreement between Singapore and the Pacific Alliance (PA)<sup>1</sup>. The PASFTA provides improved market access in terms of preferential tariff treatment for exports of Singapore-originating goods to the members of the PA as well as for imports of PA-originating goods entering into Singapore. The PASFTA entered into force on 3 May 2025 for Singapore, Chile and Peru. For Colombia and Mexico, the PASFTA will enter into force upon the completion of their respective ratification procedures.

2 This circular outline the method by which companies in Singapore seeking to export their products to a country who is a party to the PASFTA can benefit from preferential tariff treatment. The key to this is understanding 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 countries who are a party to the PASFTA.

3 The full details of such conditions are set out in Chapter 4 Rules of Origin and Origin Procedures of the PASFTA. This circular sets out the salient points, companies are encouraged to read the full text of the FTA which can be found at Enterprise Singapore's Free Trade Agreement (FTA) website at this link [here](#).

4 Manufacturers and traders are also advised to refer to Annex 3-B (Tariff Elimination Schedule) in the agreement to obtain the appropriate preferential tariff rate of customs duties for the import of Singapore originating goods into the PA.

**PASFTA Rules of Origin**

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<sup>1</sup> There are 4 countries in the Pacific Alliance, which are Chile, Colombia, Mexico and Peru.

5 Your goods may qualify for preferential tariff treatment for importation into a country who is a party to the PASFTA if they fulfil the following Rules of Origin:

<b>Rules of Origin under the PASFTA</b>	
Goods Wholly Obtained or Produced	Goods wholly obtained or produced entirely in the territory of one or more of the Parties in accordance with Article 4.3 (Wholly Obtained or Produced Goods) of the PASFTA;
Goods Produced Entirely from Originating Materials	Goods are produced entirely in the territory of one or more of the Parties, exclusively from originating materials; or
Goods Produced from Non-Originating Materials	Goods are produced entirely in the territory of one or more of the Parties, using non-originating materials, provided that the good satisfies the requirements set out in Annex 4-A (Product Specific Rules of Origin) of the PASFTA.

#### **Rules of Origin for Originating Goods which are not wholly obtained or produced**

6 For goods which are not wholly obtained or produced, they will be considered Singapore-originating if they had undergone sufficient working or processing<sup>2</sup> and meet the Product Specific Rules (PSRs) in the PASFTA. The PSRs can be found in Annex 4-A of the PASFTA. Generally, the PSR requires the final product to be substantially transformed in Singapore. Companies are encouraged to do their own due diligence to cross check the PSR and ensure that self-certification is made out for only products that meet the rules of origin in PASFTA. The following are examples of substantial transformation:

- 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 end good to have a different 4-digit HS Heading, or 6-digit HS subheading (depending on the PSR) from the non-originating materials used in its production;
- b) Meeting the specified percentage of originating value content based on the Free-on-Board (FOB) value for each good under the PASFTA; and
- c) Combination of both CTC and meeting the specified percentage of originating value.

<sup>2</sup> Article 4.9 in Chapter 4 of the PASFTA sets out the list of insufficient working or processing and such operations or processes undertaken by themselves or in combination with each other shall not be taken into account when determining the originating status of a good. Some examples include breaking and assembly of packages, slaughter of animals.

## **Accumulation**

7 Under the PASFTA, for the purposes of accumulation, a country who is a party to the PASFTA and Singapore are treated as a single production area. This means that any good or material that originated from a country who is a party to the PASFTA will be deemed to have originated from Singapore, when incorporated into a good produced in Singapore, and vice versa, provided that the good or material satisfies the origin requirements under the PASFTA and is supported by a Certification of Origin.

## **Documentation Procedures**

8 The PASFTA will operate on a self-certification basis and all exporters or producers in Singapore can submit a declaration (Certification of Origin) that their products are Singapore-originating. This means that to enable importers in a country who is a party to the PASFTA to claim preferential tariff treatment under the PASFTA on Singapore-originating goods, the Singapore exporter or producer

- (a) has to have a Unique Entity Number UEN (i.e. not individuals) before the exporter or producer can issue a Certification of Origin
- (b) must submit a declaration on the invoice, or any other commercial document that certifies that the goods qualify as originating goods for their import into a country who is a party to the PASFTA (hereinafter referred to as “Certification of Origin”);
- (c) ensures the Certification of Origin must contain, in English, the text and details set out in **Annex A** of this circular; and
- (d) ensures the Certification of Origin must describe the goods in sufficient detail to enable its identification by the importing customs authority. It is also important to ensure that the correct HS classification is used for the goods.

9 For further clarity on the HS classification when importing into a country who is a party to the PASFTA, you may seek the advice of the relevant authority in the importing country.

10 In addition, in the corresponding TradeNet declaration for your export permit, you should 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 the country who is a party to the PASFTA. With this, Singapore Customs can also be better able to assist companies if they face any denial of claims or request for verification of claims by the PA authorities. Please check with your TradeNet software vendor if you are unable to locate the “Preferential Indicator” field.

11 Singapore exporters and producers who issue the Certification of Origin under the PASFTA should be well acquainted with the qualifying origin criteria of their goods. There are many PSRs

included in the PASFTA. We encourage you to familiarise yourself with the Rules of Origin and other requirements in the PASFTA to take advantage of the benefits of the Agreement when you export to a country who is a party to the PASFTA. Please share the contents of this circular with other colleagues in your organisation (especially trade compliance team within your organisation) and business partners if relevant.

### **Retention of Documents**

12 For post-export verification checks under Article 4.27 (Verification of Origin) of the PASFTA, all records and documents necessary to demonstrate that the good was an originating good, should be kept for at least 5 years after the date of importation of the good into the country which you are claiming preferential tariff treatment in. Such documents may include those related to the purchase of, cost, value, and transport of the exported good, as well as the materials used in the production of the good. If there is unsupported representations or insufficient information received relevant to a claim that the good is originating, the importing party may deny the claim for preferential tariff treatment.

### **Clarification**

13 Please refer to the Frequently Asked Questions (FAQ) on the Rules of Origin under the PASFTA in **Annex B** 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.

14 For other clarifications on the PASFTA, you may email Enterprise Singapore at [enquiry@enterprisesg.gov.sg](mailto:enquiry@enterprisesg.gov.sg).

Yours faithfully

Wan Boon Oon  
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 circular at [customs\\_roo@customs.gov.sg](mailto:customs_roo@customs.gov.sg).

**ANNEX A****MINIMUM DATA REQUIREMENTS FOR A CERTIFICATION OF ORIGIN UNDER PASFTA**

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

**1. Exporter or Producer Certification of Origin**

Indicate whether the certifier is the exporter or producer in accordance with Article 4.19.

**2. Exporter**

Provide the exporter's name, address (including country), e-mail address and telephone number, if different from the producer. 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 the territory of a Party.

**3. Producer**

Provide the producer's name, address (including country), e-mail address and telephone number, if different from the 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 the territory of a Party.

**4. Importer**

Provide, if known, the importer's name, address, e-mail address and telephone number. The address of the importer shall be in the territory of a Party under the PASFTA.

**5. Description and HS Tariff Classification of the Good**

(a) Provide the 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 of origin; and

(b) If the certification of origin covers a single shipment of a good, indicate, if known, the invoice number related to the exportation.

**6. Origin Criterion**

Specify the rule of origin under which the good qualifies as an originating good.

**7. Blanket Period**

Include the period if the certification of origin covers multiple shipments of identical goods for a specified period of up to 12 months as set out in Article 4.19 (Certification of Origin) of the PASFTA.

**8. Authorised Signature and Date**

The Certification of origin 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.”

**ANNEX B****FREQUENTLY ASKED QUESTIONS****Q1: Is my good eligible for preferential tariff treatment under the PASFTA?**

**A1:** You may refer to Annex 3-B (Tariff Elimination Schedule) of the PASFTA'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 PASFTA?**

**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 PASFTA. You should ensure that your product meets the qualifying criteria as set out in Annex 4A of the PASFTA and self-certify this as an originating good under the PASFTA to be considered for preferential tariff treatment when imported into a country who is a party to the PASFTA.

**Q3: I have exported some goods originating from Singapore to the PA before the date of implementation of the PASFTA. 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 a country who is a party to the PASFTA on or after the day when PASFTA is implemented and the import fulfils the relevant conditions set out in the PASFTA. For further clarity, you may wish to advise your importer to contact their customs authority directly.

**Q4: How can I apply for a Preferential Certificate of Origin (PCO) with Singapore Customs for my exports to a PA country under the PASFTA?**

**A4:** Singapore Customs will not be issuing PCOs under the PASFTA. To enable your importer in the PA country to claim preferential tariff treatment, please follow the procedures set out in paragraph 8 to 11 of this circular.

**Q5: What product details should I include in my commercial invoice with the Certification of Origin to enable the good's identification by the importing customs authority?**

**A5:** The document on which the Certification of Origin is inserted should provide a product description that is generic enough for the good to be identified by the authority, while also including product information such as the model, brand and trademark (if any). Such information should also tally with that provided in the other trade/shipping documents submitted. Please contact the importing customs authority directly for further clarification on the exact details that may be required in the document.