



Circular No: 04/2025

27 May 2025

Manufacturers, Traders and Declaring Agents

Dear Sir/Madam

CLAIMING OF PREFERENTIAL TARIFF TREATMENT FOR IMPORTS FROM THE PACIFIC ALLIANCE TO SINGAPORE 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)¹. 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 outlines the procedures for claiming preferential tariff treatment on originating goods imported from a country that is a party to the PASFTA into Singapore under the PASFTA.

Preferential Tariff Rates for Imports

3 Singapore imposes customs duties on 8 lines of alcoholic beverages, namely stout/porter, other beer made from malt 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).

4 With effect from 3 May 2025, the customs duty for the importation of PA-originating goods listed in para 3 will be zero-rated. Excise duty on these PA-originating goods, including medicated samsu and other samsu will still be applicable at their respective rates.

Procedures for Claiming Preferential Tariff Treatment

5 Under the PASFTA, an importer may claim preferential tariff treatment using a Certification of Origin issued by an exporter or producer from a country who is a party to the PASFTA.

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

6. Please note that the Minimum Data Requirements prescribed in Annex 4-B of the PASFTA legal text (Annex A) should be included in the Declaration of Origin. A Statement on Origin, as per the wordings in Pt 8 of Annex A, shall also be made on the invoice or any other commercial document that must describe the goods in sufficient detail to enable its identification.

6 For the purposes of preferential tariff treatment claims under PASFTA, an "Exporter" or "producer" 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 issue a Certification of Origin. If a producer certifies the origin of the good, the Certification of Origin should be completed on the basis of the producer having supporting documents that demonstrate that the good is originating. If the Certification of Origin is completed by an exporter who is not the producer of the good, it shall be based on (i) supporting documents that demonstrate that the good qualifies as an originating good, (ii) the producer's written representation based on information in the producer's possession that the good qualifies as an originating good, or (iii) a completed Certification of Origin for the good provided to the exporter by the producer.

Documentation Procedures

Where the Certification of 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 the goods is required to specify his intention to do so in the TradeNet declaration for the In-Payment Permit by leaving the "Customs Duty Rate" field blank and indicating "PRF" in the "Preferential Indicator" field. The importer is required to declare the excise duty rate of the goods accordingly in the declaration.

8 In the case where the 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) 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.

9 For goods bonded in a Licensed Warehouse (LW), the importer is required to furnish the Certification of Origin, the 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 the Certification of Origin is not available at time of importation

10 If the importer intends to make a claim for preferential tariff treatment subsequently when he/she obtains all the information and is able to issue a Certification of Origin, he/she is required to state the intention to do so in the "Remarks" column of the TradeNet declaration for the 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 Certification of Origin, within one year from the date of importation.

Waiver of Certification of Origin

11 Under Article 4.22 of the PASFTA Rules of Origin and Origin Procedures Chapter, for an importation of originating goods where the value of the importation does not exceed US\$1000 and the importation does not form part of a series of importations, a Certification of Origin will not be required. The importer is to leave the “Customs Duty Rate” field blank and indicate “PRF” in the “Preferential Tariff Indicator” field in the In-Payment Permit. He is still required to declare the excise duty rate of the goods accordingly.

Mode of Submission of Documents to Claim Preferential Tariff Treatment

12 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, DOC and email the documents to customs_pref_doc@customs.gov.sg.

Retention of Documents

13 Customs may conduct post clearance audits on importers who had claimed preferential tariff benefits on the PA originating goods. Importers are to keep the Certification of Origin, bill of lading, invoices and other documents relating to the purchase and importation of the goods, for not less than 5 years after the date of importation of the good.

Clarification

14 A list of Frequently Asked Questions (FAQ) is attached in Annex B. If you need further clarification on the contents of this circular, you may write in to customs_roo@customs.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.

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 of the PASFTA.

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.”

FREQUENTLY ASKED QUESTIONS

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

A1: The following items originating under the PASFTA are eligible for preferential tariff treatment when imported into Singapore from a country that is a party to the PASFTA: stout or porter, beer made from malt 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 PASFTA cover GST rebate?

A2: No. The preferential tariff treatment accorded under the PASFTA 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 Certification of 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 a Certification of Origin under the PASFTA, 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 Certification of 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 Certification of Origin and be reasonably legible. Illegible or truncated image of the Certification of Origin will be rejected by Singapore Customs.

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

A6: No. If you have submitted scanned copy of the Certification of 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 specific country of origin of the goods and not “PA” in the TradeNet declaration.