



Circular No: 02/2025

14 Apr 2025
(Updated 1 Oct 2026)

Manufacturers, Traders and Declaring Agents

Dear Sir/Madam

CLAIMING OF PREFERENTIAL TARIFF BENEFITS FOR GOODS EXPORTED FROM SINGAPORE TO PARTIES UNDER THE SECOND PROTOCOL OF THE ASEAN-AUSTRALIA-NEW ZEALAND FREE TRADE AREA (AANZFTA) AGREEMENT

The AANZFTA is a Free Trade Agreement (FTA) between the 10 ASEAN Member States¹, Australia, and New Zealand. In 2023, an FTA review was done and an upgraded AANZFTA (i.e. a Second Protocol) was agreed amongst the FTA partners. The Second Protocol of the AANZFTA provides improved market access in terms of preferential tariff treatment for exports of AANZFTA originating goods to a Party in the AANZFTA as well as for imports of AANZFTA originating goods into Singapore.

2. The Second Protocol of the AANZFTA took effect on **21 Apr 2025** for Parties that have completed their ratification processes, including Singapore. From 21 Apr 2025, AANZFTA operates under both the First Protocol and the Second Protocol concurrently, until all AANZFTA parties have ratified and implemented the Second Protocol, at which point it will fully replace the First Protocol as the governing framework for the agreement. The period where both the First Protocol and the Second Protocol are in force will be called the transitional period. For more details on the transitional period, please refer to the Transitional Guidelines that can be found under Resources of the Enterprise Singapore's website at this [link](#). The table below shows which Parties are currently implementing the First Protocol and which Parties have implemented the Second Protocol. For Parties that ratified the Second Protocol after the initial implementation of 21 Apr 2025, the date of their ratification is indicated in brackets.

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

Parties implementing the First Protocol	Parties implementing the Second Protocol
- Indonesia - Philippines	- Australia - Brunei Darussalam - Lao PDR - Malaysia - New Zealand - Singapore - Thailand (22 Aug 2025) - Viet Nam (1 Oct 2025) - Myanmar (12 Oct 2025) - Cambodia (20 Feb 2026)

3. This circular outlines the method by which companies in Singapore seeking to export your products to a Party in the AANZFTA 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 the Party in AANZFTA, set out in Chapter 3: Rules of Origin of the Agreement. While this circular sets out the salient points, companies are encouraged to read the full text of Chapter 3 Rules of Origin which can be found at Enterprise Singapore's website at this [link](#).

AANZFTA Rules Of Origin

4. Your goods may qualify as an originating good if they fulfil the following origin requirements:

Rules of Origin under the AANZFTA	
Goods Wholly Produced or Obtained	Goods Wholly Obtained and Produced in a Party as specified in Article 3 of Chapter 3 of the AANZFTA
Goods Not Wholly Produced or Obtained	Goods shall qualify as an originating good of a Party if it satisfies all requirements of Article 4 of Chapter 3 of the AANZFTA.

Rules Of Origin for Manufactured Products

5. For goods produced in a Party using non-originating materials, they will be considered Singapore-originating if they:

- I. Have undergone substantial manufacturing in Singapore beyond minimal operations;
- II. Have Singapore as the last place of manufacture;
- III. Meet the Product Specific Rules (PSR) as specified in Annex 3B of the ASEAN-Australia-New Zealand Free Trade Agreement (AANZFTA). For goods not listed in the PSR in Annex 3B of the Agreement, the following general rules must be met for the goods to qualify as Singapore-originating:
 - (a) The product meets a regional value content of 40%; or
 - (b) 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 either 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.

Originating Cumulation

6. The AANZFTA Parties are treated as a single production area. Goods and materials originating from a Party, when used in the production of another good or material, can be considered as originating in the Party where the processing of the finished good took place. An AANZFTA Proof of Origin is required to demonstrate that the good or material is originating.

Full Cumulation

7. Full cumulation, which will be implemented from **1 Oct 2026** for Participating Parties² including Singapore, goes a step further than originating cumulation. Even if the materials used are non-originating, any production processes or value addition performed on these non-originating materials in any Participating Party will contribute to the originating status of the final product. This means that when non-originating materials undergo processing in any Participating Party before being used in another Participating Party's production, the value of all such processing or value addition will be counted towards meeting the origin criteria of the final product. For more details, please refer to the Cumulation Guidebook that can be found at Enterprise Singapore's website at this [link](#).

² Participating Parties are Australia, Brunei Darussalam, Lao PDR, Malaysia, New Zealand, Singapore, Viet Nam & Myanmar

Declaration of Regional Value (DRV)

8. To rely on full cumulation, you are required to obtain a Declaration of Regional Value (DRV) from your supplier. A DRV is a supporting document that records the Regional Value Content of a non-originating material or good for the purpose of full cumulation. A DRV allows the qualifying regional value already contributed in a Participating Party to be taken into account by a manufacturer or producer in another Participating Party, to be counted towards meeting the origin criteria of the final product. Without a DRV, the processing or value addition performed upstream cannot be taken into account.
9. It is important to note that a DRV is not a Proof of Origin. It does not confirm that the goods are originating and thus cannot be used on its own to claim preferential tariff treatment. It is instead used as a supporting documentation when applying for a Certificate of Origin or preparing for a Declaration of Origin under the full cumulation provision.
10. A DRV may be prepared by either the manufacturer, producer or exporter of the goods, or by a representative acting on their behalf. The person or entity preparing the DRV is responsible for substantiating the regional value declared in the DRV.
11. A separate DRV must be prepared for each good. It can be presented in any format, including as a standalone document or as part of a commercial document, provided that it contains all the minimum data required under [Annex A](#).
12. For applicants who rely on full cumulation to qualify your goods and applying for Form AANZ must submit the relevant DRVs provided by your supplier(s) and other relevant supporting documents in your Manufacturing Cost Statement (MCS) application with Singapore Customs. Singapore Customs officers would then review and verify the documents and information provided before issuing the Verification of Cost Statement to be used for the purpose of applying for Form AANZ. On the other hand, for applicants who are Approved Exporters under AANZFTA, the DRVs provided by your suppliers would have to be kept for a period of at least 3 years from the date which the Proof of Origin was issued. In the event of any verification checks, you are required to furnish the DRVs as part of the supporting documents to the verifying party.

Documentation Procedures

13. Singapore exporters may claim preferential tariff treatment with the importing country by using any one of the following Proof of Origin:

Proof of Origin	Effective Date
Form AANZ or Back-to-Back Form AANZ issued by <u>Singapore Customs</u> (accepted under both First and Second Protocol)	21 Apr 2025
Declaration of Origin or Back-to-Back Declaration of Origin issued by <u>Approved Exporters</u> ³ authorised by Singapore Customs (accepted only under the Second Protocol)	21 Apr 2025
Declaration of Origin or Back-to-Back Declaration of Origin issued by an <u>exporter or producer</u> (accepted only under the Second Protocol)	Singapore will implement this at a later stage ⁴

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

Form AANZ

14. For exporters who wish to apply for a Form AANZ with Singapore Customs for Singapore-originating goods, the current preferential Certificate of Origin application procedures will apply. Manufacturers are required to be registered with Singapore Customs, submit a Manufacturing Cost Statement (MCS) under AANZFTA, and upon receiving a notice of verification of the MCS by Singapore Customs, apply for a Form AANZ via the TradeNet. For more details, please refer to the Customs Website on [How to apply for Ordinary Certificate of origin \(OCO\) or Preferential Certificate of Origin \(PCO\)](#).

15. During the application via TradeNet, you must select Certificate Type “29” for Singapore-originating goods. For more details, please refer to [Application Procedures for a Certificate of Origin via TradeNet and Related Administrative Matters](#).

³ An Approved Exporter is a manufacturer or trader who has the capacity to comply with the origin requirements to self-certify and issue origin declarations for authorised goods. Please refer to para 17 for the application procedures to be an Approved Exporter.

⁴ Singapore Customs only accepts Form AANZ and Declaration of Origin issued by Authorised Exporters with effect from 21 Apr 2025, and a Declaration of Origin issued by an exporter or producer at a later date.

Back-to-Back Form AANZ

16. For all applications for a Back-to-Back Form AANZ, you will need to select Certificate Type “30” in the TradeNet since you are re-exporting AANZFTA origin goods to another AANZFTA country. The usual documentary requirements for back-to-back CO applications will apply. For more information, please refer to [How to apply for a Back to Back Preferential Certificate of Origin](#).

Application Procedures for Approved Exporters

17. In cases where exporters wish to be an Approved Exporter under AANZFTA, the exporter is required to make an application to be an Approved Exporter via the Singapore Customs [FormSG](#)⁵ 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 AANZFTA. If you wish to opt-out, please inform us by writing to customs_roo@customs.gov.sg.

18. Once your company has been authorised as an Approved Exporter under AANZFTA, your company can proceed to issue Declarations of Origin on the invoice or other shipping documents. Please note that the Minimum Data Requirements prescribed in Annex 3A.2 of the AANZFTA ([Annex B](#)) should be included in the Declaration of Origin.

19. For Approved Exporters making a Declaration of Origin, 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 any of the Party to AANZFTA. Please check with your TradeNet software vendor if you are unable to locate the “Preferential Indicator” field.

20. Approved Exporters will be required to comply with the Rules of Origin of the AANZFTA. These include, but are not limited to, ensuring that the Rules of Origin have been met prior to issuing the Declaration of Origin, ensuring proper record keeping of all documents relating to the Declaration of Origin made, and cooperating with checks and verification requests by Importing Authorities of the AANZFTA Parties. 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.

⁵ With effect from 21 Apr 2025

Summary of Procedures for Proof of Origin Applications	
Approved Exporters - Declaration of Origin	Exporters – Certificate of Origin
i. Register with Singapore Customs as a Manufacturer ii. Apply to be an Approved Exporter iii. Self-certify and issue a Declaration of Origin	i. Register with Singapore Customs as a Manufacturer ii. Submit Manufacturing Cost Statement iii. Apply for Form AANZ via TradeNet iv. Collect the Certificate of Origin from authorised Printing Bureaus

Usage of the FORM AANZ CO

21. A sample copy of both the First Protocol and Second Protocol Form AANZ CO is attached in [Annex C](#) for your reference. The Form AANZ CO comprises one original and two copies.

22. Upon approval, Singapore Customs will retain one of the copies of Form AANZ CO and return the Original and the remaining copy to the applicant. The exporter must sign on all the copies of the Form AANZ CO before dispatching the original copy to his importer. This CO is valid for one (1) year from the date of issuance, and the importer shall present the original copy to his Customs Authority upon clearance of goods at the port within the validity period of the CO. The exporter should retain the copy for record keeping purposes.

23. Please note that the AANZ Form CO has an additional column 13 which may be applicable to some of you. Exporters are required to indicate a tick (✓) in the appropriate box of column 13 of Form AANZ CO in the following scenarios:

- a. For invoices which are issued by a third country, the “Third Country Invoicing” box must be ticked (✓) and the words “SUBJECT OF THIRD-COUNTRY INVOICE (name of company issuing the invoice)” shall be indicated in box 7.
- b. For Back-to-Back CO, the “Back-to-Back CO” box shall be ticked (✓) in accordance with paragraph 2 of Rule 11 of the Operational Certification Procedures.
- c. The box for “Issued Retroactively” shall be ticked when the AANZ Form CO is issued after 3 days from the date of shipment.

Retention of Documents

24. Documents relating to the production and shipment of exports accompanied by the Form AANZ CO, including the DRVs (if any), should be kept for **at least 3 years** from the date which the CO was issued for post-verification checks by Singapore Customs or ASEAN, Australia and New Zealand Customs authorities.

Key Points to Note

25. Please note that:

- a) When exporting to parties implementing the **Second Protocol**, only **Second Protocol CO Form AANZ or Declaration of Origin from Approved Exporter** using the **PSR of the Second Protocol** are allowed; and
- b) When exporting to parties implementing the **First Protocol**, only **First Protocol CO Form AANZ** using the **PSR of the First Protocol** are allowed

Preferential Tariff Treatment for Imports under the AANZFTA

26. Information on the Rules of Origin for imports to under the AANZFTA can be found in a separate circular (No. 03/2025). Both circulars can be downloaded at <https://www.customs.gov.sg/> > News and Media > Circulars.

Clarification

27. Information on the Claiming of Preferential Tariff Benefits for goods exported from Singapore under the First Protocol can be found in circular (No. 21/2009) and (No. 22/2009). Both circulars can be downloaded at <https://www.customs.gov.sg/> > News and Media > Circulars.

28. Please refer to the Frequently Asked Questions (FAQ) on the Rules of Origin under the AANZFTA in [Annex D](#) for more details. You may also send your enquiries to customs_roo@customs.gov.sg for further clarifications on the contents of this circular.

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

Yours faithfully

Wan Boon Oon
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.

Annex A

Minimum Data Requirements for a Declaration of Regional Value (DRV)

DRVs must include, at a minimum, the data elements specified in the table below:

Details of the consignment (One good per DRV)	• Description of goods, including HS Code (6 digits) and brand name (if applicable) • Marks and numbers of packages • Quantity (gross weight or other measurement) • Invoice number(s) and date of invoice
Value of the goods, including RVC	• Value (FOB). This may be expressed in any currency • Regional Value Content (RVC) calculated in accordance with the rules of origin, as provided in Chapter 3 of the AANZFTA Second Protocol, expressed as a percentage of the FOB value
Contact Details of manufacturer, producer and/or exporter	• Name, address, and contact details of the manufacturer, producer and/or exporter
Shipment details (if known)	• For example, shipment date, vessel name, voyage number, flight number, port of discharge, etc.
Consignee details (if known)	• Goods consigned to (importer's / consignee's name, address and country)
Declaration	Declaration completed by the representative of the manufacturer, producer or exporter of the goods, signed and dated, and annotated with the signatory's name. The declaration must include a statement that the details provided in the DRV are true and correct. The following is an example of such a declaration: "I..... (name of Manufacturer / producer / exporter or representative) of (Manufacturer / producer / exporter company) declare that the following information is accurate and correct. The supporting documents to verify this will be retained and comply with the requirements specified in AANZFTA Chapter 3 ANNEX 3A Operational Certification Procedures (OCP) Rule 25."



Minimum Data Requirements

APPENDIX 3A.2

MINIMUM DATA REQUIREMENTS – DECLARATION OF ORIGIN

The minimum data to be included in a Declaration of Origin are:

1. the exporter's name and address;
2. the producer's name and address, if known;
3. the importer's or consignee's name and address;
4. a description of the goods and the HS Code of the goods (six - digit level);
5. in the case of an approved exporter, the authorisation code or identification code of the exporter or producer;
6. the unique reference number;
7. the origin conferring criterion;
8. 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);
9. the country of origin;
10. the FOB value, if the regional value content origin conferring criterion is used;
11. the quantity of the goods;
12. in the case of a back-to-back Declaration of Origin, the original Proof of Origin reference number, date of issuance, country of origin of the first exporting Party, and, if applicable, approved exporter authorisation code of the first exporting Party.



Sample copy of the Form AANZ CO (First Protocol)

Original

1. Goods Consigned from (Exporter's name, address and country)		Certificate No. Form AANZ AGREEMENT ESTABLISHING THE ASEAN-AUSTRALIA-NEW ZEALAND FREE TRADE AREA (AANZFTA) CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) Issued in (Country) (See Overleaf Notes)			
2. Goods Consigned to (Importer's/ Consignee's name, address, country)					
3. Means of transport and route (if known) Shipment Date: Vessel's name/Aircraft etc.: Port of Discharge:		4. For Official Use ☐ Preferential Treatment Given Under AANZFTA _____ ☐ Preferential Treatment Not Given (Please state reason/s) _____ Signature of Authorised Signatory of the Importing Country			
5. Item number	6. Marks and numbers on packages	7. Number and kind of packages; description of goods including HS Code (6 digits) and brand name (if applicable). Name of company issuing third-party invoice (if applicable)	8. Origin Conferring Criterion (see Overleaf Notes)	9. Quantity (Gross weight or other measurement), and value (FOB) where RVC is applied (see Overleaf Notes)	10. Invoice number(s) and date of invoice(s)
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (Country) and that they comply with the rules of origin, as provided in Chapter 3 of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area for the goods exported to (Importing Country) Place and date, name, signature and company of authorised signatory			12. Certification On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area. Place and date, signature and stamp of Authorised Issuing Authority/Body		
13. ☐ Back-to-back Certificate of Origin ☐ Subject of third-party invoice ☐ Issued retroactively ☐ <i>De Minimis</i> ☐ Accumulation					

**OVERLEAF NOTES**

1. Countries which accept this form for the purpose of preferential treatment under the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (the Agreement):

Australia	Brunei Darussalam	Cambodia
Indonesia	Lao PDR	Malaysia
Myanmar	New Zealand	Philippines
Singapore	Thailand	Viet Nam

(herein after individually referred to as a Party).

2. **CONDITIONS:** To be eligible for the preferential treatment under the AANZFTA, goods must:
- Fall within a description of products eligible for concessions in the importing Party;
 - Comply with all relevant provisions of Chapter 3 (Rules of Origin) of the Agreement.
3. **EXPORTER AND CONSIGNEE:** Details of the exporter of the goods (including name, address and country) and consignee (name and address) must be provided in Box 1 and Box 2, respectively.
4. **DESCRIPTION OF GOODS:** The description of each good in Box 7 must include the Harmonized Commodity Description and Coding System (HS) subheading at the 6-digit level of the exported product, and if applicable, product name and brand name. This information should be sufficiently detailed to enable the products to be identified by the customs officer examining them.
5. **ORIGIN CRITERIA:** For the goods that meet the origin criteria, the exporter should indicate, in Box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the country named in Box 11 of this form:	Insert in Box 8
(a) Goods wholly produced or obtained satisfying Article 2.1(a) of Chapter 3 of the Agreement	WO
(b) Goods produced entirely satisfying Article 2.1(c) of Chapter 3 of the Agreement	PE
(c) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4 of Chapter 3 of the Agreement as amended by the First Protocol i.e., if the good is specified in Annex 2, all the product specific requirements listed have been met: — Change in Tariff Classification — Regional Value Content — Regional Value Content + Change in Tariff Classification — Other, including a Specific Manufacturing or Processing Operation	CTC RVC “e.g. CTSH + RVC 35%” Other



6. **EACH GOOD CLAIMING PREFERENTIAL TARIFF TREATMENT MUST QUALIFY IN ITS OWN RIGHT:** It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are exported.
7. **FOB VALUE:** For Consignments to all Parties where the origin criteria includes a Regional Value Content requirement:
 - An exporter from an ASEAN Member State must provide in Box 9 the FOB value of the goods.
 - An exporter from Australia or New Zealand can complete either Box 9 or provide a separate “Exporter Declaration” stating the FOB value of the goods.

The FOB value is not required for consignments where the origin criteria does not include a Regional Value Content requirement. In the case of goods exported from and imported by Cambodia and Myanmar, the FOB value shall be included in the Certificate of Origin or the back-to-back Certificate of Origin for all goods, irrespective of the origin criteria used, for two (2) years from the date of entry into force of the First Protocol or an earlier date as endorsed by the Committee on Trade in Goods.
8. **INVOICES:** Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into the importing Party.
9. **SUBJECT OF THIRD-PARTY INVOICE:** In cases where invoices used for the importation are issued in a third country, in accordance with Rule 22 of the Operational Certification Procedures, the “SUBJECT OF THIRD-PARTY INVOICE” box in Box 13 should be ticked (✓) and the name of the company issuing the invoice should be provided in Box 7 or, if there is insufficient space, on a continuation sheet. The number of the invoices issued by the manufacturers or the exporters and the number of the invoices issued by the trader (if known) for the importation of goods into the importing Party should be indicated in Box 10.
10. **BACK-TO-BACK CERTIFICATE OF ORIGIN:** In the case of a back-to-back certificate of origin issued in accordance with paragraph 3 of Rule 10 of the Operational Certification Procedures, the back-to-back certificate of origin in Box 13 should be ticked (✓).
11. **CERTIFIED TRUE COPY:** In the case of a certified true copy, the words “CERTIFIED TRUE COPY” should be written or stamped on Box 12 of the Certificate with the date of issuance of the copy in accordance with Rule 11 of the Operational Certification Procedures.
12. **FOR OFFICIAL USE:** The Customs Authority of the importing Party must indicate (✓) in the relevant boxes in Box 4 whether or not preferential tariff treatment is accorded.
13. **BOX 13:** The items in Box 13 should be ticked (✓), as appropriate, in those cases where such items are relevant to the goods covered by the Certificate.

**Sample copy of the Form AANZ CO (Second Protocol)**

ORIGINAL					
1. Goods Consigned from (Exporter's name, address and country)			Certificate No. Form AANZ AGREEMENT ESTABLISHING THE ASEAN - AUSTRALIA-NEW ZEALAND FREE TRADE AREA (AANZFTA) CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) Issued in Singapore (See Overleaf Notes)		
2. Goods Consigned to (Importer's/ Consignee's name, address, country)					
3. Means of transport and route (if known) Shipment Date: Vessel's name/Aircraft etc.: Port of Discharge:			4. For Official Use ☐ Preferential Treatment Given Under AANZFTA ☐ Preferential Treatment Not Given (Please state reason/s) _____ Signature of Authorised Signatory of the Importing Country		
5. Item number	6. Marks and numbers on packages	7. Number and kind of packages; description of goods including HS Code (6 digits) and brand name (if applicable). Name of company issuing third party invoice (if applicable)	8. Origin Conferring Criterion (see Overleaf Notes)	9. Quantity (Gross weight or other measurement), and value (FOB) where RVC is applied (see Overleaf Notes)	10. Invoice number(s) and date of invoice(s)
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ (country) and that they comply with the rules of origin, as provided in Chapter 3 of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area for the goods exported to _____ (importing country) Place and date, name, signature and company of authorised signatory			12. Certification On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area. _____ Place and date, signature and stamp of Authorised Issuing Authority/ Body		
13. ☐ Back-to-back Certificate of Origin ☐ Subject of third country invoice ☐ Issued retroactively ☐ De Minimis ☐ Accumulation					



OVERLEAF NOTES

- Countries which accept this form for the purpose of preferential treatment under the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (the Agreement):
Australia Brunei Darussalam Cambodia Indonesia Lao PDR Malaysia
Myanmar New Zealand Philippines Singapore Thailand Viet Nam
(herein after individually referred to as a Party)
- CONDITIONS:** To be eligible for the preferential treatment under the AANZFTA, goods must:
 - Fall within a description of products eligible for concessions in the importing Party;
 - Comply with all relevant provisions of Chapter 3 (Rules of Origin) of the Agreement.
- EXPORTER AND CONSIGNEE:** Details of the exporter of the goods (including name, address and country) and consignee (name and address) must be provided in Box 1 and Box 2, respectively.
- DESCRIPTION OF GOODS:** The description of each good in Box 7 must include the Harmonized Commodity Description and Coding System (HS) subheading at the 6-digit level of the exported product, and if applicable, product name and brand name. This information should be sufficiently detailed to enable the products to be identified by the customs officer examining them.
- ORIGIN CRITERIA:** For the goods that meet the origin criteria, the exporter should indicate in Box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the country named in Box 11 of this form:	Insert in Box 8
(a) Goods wholly produced or obtained satisfying Article 2.1(a) of Chapter 3 of the Agreement	WO
(b) Goods produced entirely satisfying Article 2.1(c) of Chapter 3 of the Agreement	PE
(c) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4 of Chapter 3 of the Agreement as amended by the Second Protocol i.e., if the good is specified in Annex 3B, all the product specific requirements listed have been met: - Change in Tariff Classification - Regional Value Content - Regional Value Content + Change in Tariff Classification - Other, including a Specific Manufacturing or Processing Operation	CTC RVC "e.g. CTSH + RVC 35%" Other

- EACH GOOD CLAIMING PREFERENTIAL TARIFF TREATMENT MUST QUALIFY IN ITS OWN RIGHT:** It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are exported
- FOB VALUE:** For Consignments to all Parties where the origin criteria includes a Regional Value Content requirement:
 - An exporter from an ASEAN Member State must provide in Box 9 the FOB value of the goods
 - An exporter from Australia or New Zealand can complete either Box 9 or provide a separate "Exporter Declaration" stating the FOB value of the goods.

The FOB value is not required for consignments where the origin criteria does not include a Regional Value Content requirement.
- INVOICES:** Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into the importing Party
- SUBJECT OF THIRD COUNTRY INVOICE:** In cases where invoices used for the importation are issued in a third country, in accordance with Rule 13 of the Operational Certification Procedures, the "SUBJECT OF THIRD COUNTRY INVOICE" box in Box 13 should be ticked (✓). The name of the first company issuing the third country invoice should be provided in Box 7 or, if there is insufficient space, on a continuation sheet. Box 10 should indicate either the sales invoice issued by the trader in a third country, or exporter's invoice, or the manufacturer's invoice.
- BACK-TO-BACK CERTIFICATE OF ORIGIN:** In the case of a back-to-back certificate of origin issued in accordance with paragraph 2 of Rule 11 of the Operational Certification Procedures, the "Back-to-back certificate of origin" in Box 13 should be ticked (✓), and the original Proof(s) of Origin reference number, date of issuance, Country of Origin shall be indicated in Box 7. If applicable, the approved exporter authorisation code of the first exporting Party shall also be indicated in Box 7.
- CERTIFIED TRUE COPY:** In case of a certified true copy, the words "CERTIFIED TRUE COPY" should be written or stamped on Box 12 of the Certificate with the date of issuance of the copy in accordance with Rule 12 of the Operational Certification Procedures.
- FOR OFFICIAL USE:** The Customs Authority of the Importing Party must indicate (✓) in the relevant boxes in Box 4 whether or not preferential tariff treatment is accorded.
- BOX 13:** The items in Box 13 should be ticked (✓), as appropriate, in those cases where such items are relevant to the goods covered by the Certificate.
- ISSUED RETROACTIVELY:** Where a Certificate of Origin is issued retroactively in accordance with Paragraph 1 of Rule 11 of the Operational Certification Procedure (OCP), the "ISSUED RETROACTIVELY" box in Box 13 should be ticked.

FREQUENTLY ASKED QUESTIONS

Q1: What are the differences in the hardcopy Certificate of Origin (Form AANZ) for the First Protocol and Second Protocol?

A1: There are minor editorial amendments to the hardcopy Certificate of Origin (Form AANZ) and the Overleaf Notes for the Second Protocol Form AANZ. However, the process of applying for a Certificate of Origin (Form AANZ) remains the same. From 21 Apr 2025 onwards, we will issue the hardcopy Certificate of Origin (Form AANZ) based on the country the goods are exported to and the respective Protocols that they are implementing.

Q2: Will the validity date of my Certificate of Origin (Form AANZ) be affected for those parties in Second Protocol?

A2: No. While the Certificate of Origin in the First Protocol Form AANZ format will cease for Parties who are implementing the Second Protocol from 21 Apr 2025 onwards, the validity of the Certificate of Origin in the First Protocol format will continue to be accepted by customs authorities within its validity period of one year from the date of its issuance, in accordance with Rule 1 of the AANZFTA OCP.

Q3: What is the record keeping requirement for documents relating to my exports to a Party in AANZFTA under the AANZFTA?

A3: 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 which the Proof of Origin was issued.

Circular No. 02/2025: CLAIMING OF PREFERENTIAL TARIFF BENEFITS FOR GOODS EXPORTED FROM SINGAPORE TO PARTIES UNDER THE SECOND PROTOCOL OF THE ASEAN-AUSTRALIA-NEW ZEALAND FREE TRADE AREA (AANZFTA) AGREEMENT

Paragraph	Current Details	Updated Details	Date of Update								
2	With effect from 21 Apr 2025, the respective AANZFTA countries would be implementing the following protocols: <table><tr><th>Parties implementing the First Protocol</th><th>Parties implementing the Second Protocol</th></tr><tr><td>Cambodia Indonesia Myanmar Philippines Thailand Viet Nam</td><td>Australia Brunei Darussalam Lao PDR Malaysia New Zealand Singapore</td></tr></table>	Parties implementing the First Protocol	Parties implementing the Second Protocol	Cambodia Indonesia Myanmar Philippines Thailand Viet Nam	Australia Brunei Darussalam Lao PDR Malaysia New Zealand Singapore	With effect from 21 Apr 2025, the respective AANZFTA countries would be implementing the following protocols: <table><tr><th>Parties implementing the First Protocol</th><th>Parties implementing the Second Protocol</th></tr><tr><td>Cambodia Indonesia Myanmar Philippines</td><td>Australia Brunei Darussalam Lao PDR Malaysia New Zealand Singapore Thailand (22 Aug 2025) Viet Nam (1 Oct 2025)</td></tr></table>	Parties implementing the First Protocol	Parties implementing the Second Protocol	Cambodia Indonesia Myanmar Philippines	Australia Brunei Darussalam Lao PDR Malaysia New Zealand Singapore Thailand (22 Aug 2025) Viet Nam (1 Oct 2025)	10 Dec 2025
Parties implementing the First Protocol	Parties implementing the Second Protocol										
Cambodia Indonesia Myanmar Philippines Thailand Viet Nam	Australia Brunei Darussalam Lao PDR Malaysia New Zealand Singapore										
Parties implementing the First Protocol	Parties implementing the Second Protocol										
Cambodia Indonesia Myanmar Philippines	Australia Brunei Darussalam Lao PDR Malaysia New Zealand Singapore Thailand (22 Aug 2025) Viet Nam (1 Oct 2025)										
2	With effect from 21 Apr 2025, the respective AANZFTA countries would be implementing the following protocols: <table><tr><th>Parties implementing the First Protocol</th><th>Parties implementing the Second Protocol</th></tr><tr><td>Cambodia Indonesia</td><td>Australia</td></tr></table>	Parties implementing the First Protocol	Parties implementing the Second Protocol	Cambodia Indonesia	Australia	With effect from 21 Apr 2025, the respective AANZFTA countries would be implementing the following protocols: <table><tr><th>Parties implementing the First Protocol</th><th>Parties implementing the Second Protocol</th></tr><tr><td>Indonesia</td><td>Australia</td></tr></table>	Parties implementing the First Protocol	Parties implementing the Second Protocol	Indonesia	Australia	7 Jul 2026
Parties implementing the First Protocol	Parties implementing the Second Protocol										
Cambodia Indonesia	Australia										
Parties implementing the First Protocol	Parties implementing the Second Protocol										
Indonesia	Australia										



	Myanmar Philippines Brunei Darussalam Lao PDR Malaysia New Zealand Singapore Thailand (22 Aug 2025) Viet Nam (1 Oct 2025)	Philippines Brunei Darussalam Lao PDR Malaysia New Zealand Singapore Thailand (22 Aug 2025) Viet Nam (1 Oct 2025) Myanmar (12 Oct 2025) Cambodia (20 Feb 2026)	
2	The Second Protocol of the AANZFTA will take effect on 21 Apr 2025 for Parties that have completed their ratification processes, including Singapore. From 21 Apr 2025, AANZFTA will operate under both the First Protocol and the Second Protocol concurrently, until all AANZFTA parties have ratified and implemented the Second Protocol, at which point it will fully replace the First Protocol as the governing framework for the agreement. The period where both the First Protocol and the Second Protocol are in force will be called the transitional period. For more details on the transitional period, please refer to the Transitional Guidelines that can be found under Resources of the Enterprise Singapore's website at this Link. With effect from 21 Apr 2025, the respective AANZFTA	The Second Protocol of the AANZFTA took effect on 21 Apr 2025 for Parties that have completed their ratification processes, including Singapore. From 21 Apr 2025, AANZFTA operates under both the First Protocol and the Second Protocol concurrently, until all AANZFTA parties have ratified and implemented the Second Protocol, at which point it will fully replace the First Protocol as the governing framework for the agreement. The period where both the First Protocol and the Second Protocol are in force will be called the transitional period. For more details on the transitional period, please refer to the Transitional Guidelines that can be found under Resources of the Enterprise Singapore's website at this link. The table below shows which Parties are currently implementing the First Protocol and which Parties have implemented the Second Protocol. For Parties that	1 Oct



	countries would be implementing the following protocols:	ratified the Second Protocol after the initial implementation of 21 Apr 2025, the date of their ratification is indicated in brackets.	
6	<u>Cumulation</u> The AANZFTA Parties are treated as a single production area. Goods and materials originating from a Party, when used in the production of another good or material, can be considered as originating in the Party where the processing of the finished good took place. An AANZFTA Proof of Origin is required to demonstrate that the good or material is originating.	<u>Originating Cumulation</u> The AANZFTA Parties are treated as a single production area. Goods and materials originating from a Party, when used in the production of another good or material, can be considered as originating in the Party where the processing of the finished good took place. An AANZFTA Proof of Origin is required to demonstrate that the good or material is originating.	1 Oct 2026
7-12	Furthermore, any production processes or value addition performed on non-originating materials in any Participating Party will contribute to the originating status of the final product. This means that when non-originating materials undergo processing in any Participating Party before being used in another Participating Party's production, all such processing will be counted towards meeting the origin criteria of the final product. For more details, please refer to the Cumulation Guidebook that can	<u>Full Cumulation</u> Full cumulation, which will be implemented from <u>1 Oct 2026</u> for Participating Parties ⁶ including Singapore, goes a step further than originating cumulation. Even if the materials used are non-originating, any production processes or value addition performed on these non-originating materials in any Participating Party will contribute to the originating status of the final product. This means that when non-	1 Oct 2026

⁶ Participating Parties are Australia, Brunei Darussalam, Lao PDR, Malaysia, New Zealand, Singapore, Viet Nam & Myanmar



	be found at Enterprise Singapore's website at this link.	originating materials undergo processing in any Participating Party before being used in another Participating Party's production, the value of all such processing or value addition will be counted towards meeting the origin criteria of the final product. For more details, please refer to the Cumulation Guidebook that can be found at Enterprise Singapore's website at this link. <u>Declaration of Regional Value (DRV)</u> To rely on full cumulation, you are required to obtain a Declaration of Regional Value (DRV) from your supplier. A DRV is a supporting document that records the Regional Value Content of a non-originating material or good for the purpose of full cumulation. A DRV allows the qualifying regional value already contributed in a Participating Party to be taken into account by a manufacturer or producer in another Participating Party, to be counted towards meeting the origin criteria of the final product. Without a DRV, the processing or value addition performed upstream cannot be taken into account.	
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		It is important to note that a DRV is not a Proof of Origin. It does not confirm that the goods are originating and thus cannot be used on its own to claim preferential tariff treatment. It is instead used as a supporting documentation when applying for a Certificate of Origin or preparing for a Declaration of Origin under the full cumulation provision. A DRV may be prepared by either the manufacturer, producer or exporter of the goods, or by a representative acting on their behalf. The person or entity preparing the DRV is responsible for substantiating the regional value declared in the DRV. A separate DRV must be prepared for each good. It can be presented in any format, including as a standalone document or as part of a commercial document, provided that it contains all the minimum data required under Annex A. For applicants who rely on full cumulation to qualify your goods and applying for Form AANZ must submit the relevant DRVs provided by your supplier(s) and other relevant supporting documents in your	
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		Manufacturing Cost Statement (MCS) application with Singapore Customs. Singapore Customs officers would then review and verify the documents and information provided before issuing the Verification of Cost Statement to be used for the purpose of applying for Form AANZ. On the other hand, for applicants who are Approved Exporters under AANZFTA, the DRVs provided by your suppliers would have to be kept for a period of at least 3 years from the date which the Proof of Origin was issued. In the event of any verification checks, you are required to furnish the DRVs as part of the supporting documents to the verifying party.									
13	Singapore exporters may claim preferential tariff treatment under the Second Protocol of the AANZFTA agreement by using one of the following Proof of Origin: <table><tr><th>Proof of Origin</th><th>Effective Date</th></tr><tr><td>Form AANZ or Back-to-Back Form AANZ issued by <u>Singapore Customs</u></td><td>21 Apr 2025</td></tr></table>	Proof of Origin	Effective Date	Form AANZ or Back-to-Back Form AANZ issued by <u>Singapore Customs</u>	21 Apr 2025	Singapore exporters may claim preferential tariff treatment with the importing country by using any one of the following Proof of Origin: <table><tr><th>Proof of Origin</th><th>Effective Date</th></tr><tr><td>Form AANZ or Back-to-Back Form AANZ issued by <u>Singapore Customs</u> (accepted under both First and Second Protocol)</td><td>21 Apr 2025</td></tr></table>	Proof of Origin	Effective Date	Form AANZ or Back-to-Back Form AANZ issued by <u>Singapore Customs</u> (accepted under both First and Second Protocol)	21 Apr 2025	1 Oct 2026
Proof of Origin	Effective Date										
Form AANZ or Back-to-Back Form AANZ issued by <u>Singapore Customs</u>	21 Apr 2025										
Proof of Origin	Effective Date										
Form AANZ or Back-to-Back Form AANZ issued by <u>Singapore Customs</u> (accepted under both First and Second Protocol)	21 Apr 2025										



	Declaration of Origin or Back-to-Back Declaration of Origin issued by <u>Approved Exporter</u> authorised by Singapore Customs 21 Apr 2025		Declaration of Origin or Back-to-Back Declaration of Origin issued by <u>Approved Exporters</u> authorised by Singapore Customs (accepted only under the Second Protocol) 21 Apr 2025	
	Declaration of Origin or Back-to-Back Declaration of Origin issued by an <u>exporter or producer</u> Singapore will implement this at a later stage		Declaration of Origin or Back-to-Back Declaration of Origin issued by an <u>exporter or producer</u> (accepted only under the Second Protocol) Singapore will implement this at a later stage	
18	ce your company has been authorised as an Approved Exporter under AANZFTA, your company can proceed to issue Declarations of Origin on the invoice or other shipping documents. Please note that the Minimum Data Requirements prescribed in Annex 3A.2 of the AANZFTA (Annex A) should be included in the Declaration of Origin.	Once your company has been authorised as an Approved Exporter under AANZFTA, your company can proceed to issue Declarations of Origin on the invoice or other shipping documents. Please note that the Minimum Data Requirements prescribed in Annex 3A.2 of the AANZFTA (Annex B) should be included in the Declaration of Origin.	1 Oct 2026	
21	ample copy of both the First Protocol and Second Protocol Form AANZ CO is attached in Annex B for your reference. The Form AANZ CO comprises one original and two copies.	A sample copy of both the First Protocol and Second Protocol Form AANZ CO is attached in Annex C for your reference. The Form AANZ CO comprises one original and two copies.	1 Oct 2026	



24	Documents relating to the production and shipment of exports accompanied by the Form AANZ CO should be kept for at least 3 years from the date which the CO was issued for post-verification checks by Singapore Customs or ASEAN, Australia and New Zealand Customs authorities	Documents relating to the production and shipment of exports accompanied by the Form AANZ CO, including the DRVs (if any), should be kept for at least 3 years from the date which the CO was issued for post-verification checks by Singapore Customs or ASEAN, Australia and New Zealand Customs authorities.	
28	Please refer to the Frequently Asked Questions (FAQ) on the Rules of Origin under the AANZFTA in Annex C for more details or you may send your enquiries to customs_roo@customs.gov.sg for further clarifications on the contents of this circular.	Please refer to the Frequently Asked Questions (FAQ) on the Rules of Origin under the AANZFTA in Annex D for more details or you may send your enquiries to customs_roo@customs.gov.sg for further clarifications on the contents of this circular.	1 Oct 2026