



Circular No: 10/2025

5 Dec 2025  
(updated 26 June 2026)

Manufacturers, Traders and Declaring Agents

Dear Sir/Madam

**IMPLEMENTATION OF ELECTRONIC ORIGIN DATA EXCHANGE SYSTEM (EODES) BETWEEN SINGAPORE AND CHINA UNDER THE REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP (RCEP) AND THE APPLICATION FOR CERTIFICATE OF NON-MANIPULATION (CNM) ON CUSTOMS E SERVICES**

Established since 1 November 2019, the EODES enables the electronic submission of Preferential Certificates of Origin (PCOs) under ASEAN-China Free Trade Area (ACFTA) and China-Singapore Free Trade Agreement (CSFTA), as well as the Certificate of Non-Manipulation (CNM) between Singapore Customs and China's General Administration of Customs (GACC).

2 With effect from 11 December 2025, Singapore based companies importing from, and exporting to China using PCOs under the Regional Comprehensive Economic Partnership (RCEP) will also be able to use the EODES to receive and submit electronic PCOs.

3 Companies should only rely on the electronic transmission of PCOs for preferential tariffs claims as GACC had implemented full transmission of e-PCO since 1 May 2020.

**Procedures for e-PCO submission for Export to China**

4 The TradeNet declaration procedures for a PCO for exports to China remains the same. Once the PCO is approved in TradeNet, the next steps are as follow:

- a. The exporter or its authorised declaring agent(s) can retrieve the approved PCO via [www.customs.gov.sg](http://www.customs.gov.sg) > eServices > Search for "Electronic Preferential Certificate of Origin transmitted to The People's Republic of China" > Outbound enquiry > Submit SG PCO or via the URL [go.gov.sg/epco-china](http://go.gov.sg/epco-china),
- b. Make the necessary adjustments to the approved PCO and
- c. Submit the e-PCO to China.

The detailed step-by-step guide to perform the electronic transmission can be found in the [Handbook on the Transmission and Receipt of Electronic Preferential Certificate of Origin to and from China](#) via Customs eServices under the Rules of Origin segment on the Customs website.

### **Procedures for retrieving e-PCO for Import into Singapore**

5 Similarly, with effect from 11 December 2025, apart from exporters, importers who wish to claim preferential treatment for import of goods from China to Singapore or to apply for a Back-to-Back PCO under RCEP will also be able to retrieve the e-PCO issued by China via [www.customs.gov.sg](http://www.customs.gov.sg) > eServices > Search for “Electronic Preferential Certificate of Origin transmitted to The People’s Republic of China” > Inbound Enquiry > Electronic Preferential Certificate of Origin or via the URL [go.gov.sg/epco-china](http://go.gov.sg/epco-china). With the retrieved e-PCO from China, Singapore importers can then use it to claim the preferential tariff treatment for goods imported into Singapore. This can be done through emailing Singapore Customs at [customs\\_pref\\_doc@customs.gov.sg](mailto:customs_pref_doc@customs.gov.sg) with the e-PCO reference number, the inward permit number, commercial invoice and bill of lading / airway bill. Singapore importers can also use the retrieved e-PCO from China to apply for a Back-to-Back PCO under RCEP.

### **Procedures regarding Certificate of Non-Manipulation (CNM) application**

6 Please note that the submission of CNM should be done via via [www.customs.gov.sg](http://www.customs.gov.sg) > eServices > Search for “Certificate of Non-Manipulation (CNM)” or via the URL [go.gov.sg/ecnm](http://go.gov.sg/ecnm).

7 The applicant will receive an email notification once the application has been processed. For successful applications, the applicant may retrieve the approved CNM via [www.customs.gov.sg](http://www.customs.gov.sg) > eServices > Search for “Certificate of Non-Manipulation (CNM)” or via the URL [go.gov.sg/ecnm](http://go.gov.sg/ecnm).

8 For approved CNM with China as the country of final destination for the goods, they will be transmitted electronically to China. For approved CNM with any other country/region as the country/region of final destination for the goods, the applicant will have to retrieve the approved CNM via the steps outlined in paragraph 7 above.

### **Payment Mode**

9 The application fee will be \$4.00 per application, and the fee shall be paid via the applicant’s Inter-Bank GIRO (IBG) account. Non-IBG payment will no longer be available for CNM applications from 1 Dec 2019. You will need to set up an IBG Account with Singapore Customs in order to make payment for the CNM application. If you do not have an IBG account with Singapore Customs, we encourage you to set up the IBG account as soon as possible to avoid any delay to the processing of your CNM application

### **Clarification**

10 You may refer to the Frequently Asked Questions (FAQ) in **Annex A** for more details. If you require further clarification, you may contact us as follows:

<b>Issues</b>	<b>Contact Information</b>
For login or technical issues with Customs eServices	1. Live chat with our Customer Service Officer via <a href="https://go.gov.sg/customs-live-chat">https://go.gov.sg/customs-live-chat</a>



Feedback or enquiries related to "Choose your International Connectivity Services & Authorise your Declaring Agent" form	2. Contact the Customs Contact Centre at <u>+65 6355 2000</u> 3. Use our online enquiry form at <a href="https://go.gov.sg/customs-doc">https://go.gov.sg/customs-doc</a> to submit a written enquiry or request a call-back from a Customer Service Officer during the Contact Centre's operating hours
Technical issues with Customs eServices ICS	ICS-Support@crimsonlogic.com
PCO Application Procedure	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 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](mailto:customs_roo@customs.gov.sg).



## **FREQUENTLY ASKED QUESTIONS**

### **Q1: What are the types of PCO that can be submitted or received with this new system?**

**A1:** All PCO issued by Singapore Customs (i.e., under ACFTA, CSFTA and RCEP) on goods destined for China could be submitted via EODES to GACC. Similarly, all PCOs issued by China (i.e., under ACFTA, CSFTA and RCEP) on goods imported into Singapore could be retrieved via Customs eServices.

### **Q2: How do I transmit the e-PCO for export to China if the EODES is down?**

**A2:** In such exceptional circumstances, you may collect the hardcopy PCO at the printing centres for despatch overseas.

### **Q3: As an exporter, do I need to register to transmit e-PCO for export to China via EODES?**

**A3:** Exporter will automatically become a registered participant to transmit e-PCO via EODES. There is no need for the exporter to be registered.

### **Q4: How do I remove declaring agent(s) that I no longer want to authorise?**

**A4:** Exporter can log in to [www.customs.gov.sg](http://www.customs.gov.sg) > eServices > Search for “Choose your International Connectivity Services & Authorise your Declaring Agent to remove the authorisation” or via the URL [go.gov.sg/aut-da](http://go.gov.sg/aut-da).

### **Q5: GACC did not receive the e-PCO transmitted via EODES. What should I do?**

**A5:** Please write to [customs\\_roo@customs.gov.sg](mailto:customs_roo@customs.gov.sg) with your company’s Unique Entity Number and the PCO reference number. We will investigate the matter and get back to you.

### **Q6: If I want to make an amendment to the details of the e-PCO after transmission, am I allowed to do so?**

**A6:** You will not be able to make any amendments to the details of the e-PCO after you have submitted to China. You will need to cancel the PCO [as per current procedure](#), and re-apply for a new PCO in TradeNet. Do note that only unutilised CO/PCOs can be cancelled. Thereafter you will have to retrieve the approved new PCO on Customs eServices, undertake the necessary adjustments and transmit the e-PCO to China.

### **Q7: How soon will GACC receive the approved e-PCO?**

**A7:** In general, you will be able to retrieve the approved PCO record in Customs eServices within 1 hour from its approval in TradeNet. You can then undertake the necessary adjustments and submit

the e-PCO over to GACC immediately via Customs eServices. GACC will receive the e-PCO in real-time.

**Q8: Will hardcopy Form RCEP still be available with the introduction of EODES under RCEP?**

**A8:** Both CrimsonLogic Service Bureau and Singapore Air cargo Agents Association printing centres will continue to provide their service to print the hardcopy PCOs until further notice is given. Companies who wish to obtain the hardcopy PCOs for their own purposes can continue to collect them at the printing centres.

**Q9: Are there any changes to the requirements to qualify for the CNM?**

**A9:** No. The requirements to qualify for a CNM remains unchanged.

A CNM is issued on the basis that the goods arrive from the country of origin (port of loading), does not undergo any form of manipulation in Singapore and then are re-exported to the next destination (country).

The main conditions for the issuance of a CNM is:

- a) Goods specified must, when transhipped via Singapore, have not undergone operations beyond ensuring their preservation in good condition for transport;
- b) Goods specified must have been stored within the Free Trade Zone or in a Customs Licensed or Zero GST (Bonded) Warehouse, prior to their export; and
- c) The CNM application may be submitted by a local shipping/ freight forwarding agent up to the third working day after the departure of the good.

Applicants to ensure that the CNM application is submitted **within 3 working days** after vessel departure.

Please note that the submission of CNM should be done via [www.customs.gov.sg](http://www.customs.gov.sg) > eServices > Search for “Certificate of Non-Manipulation (CNM)” or via the URL [go.gov.sg/ecnm](http://go.gov.sg/ecnm).



<b>Circular No. 10/2025: IMPLEMENTATION OF ELECTRONIC ORIGIN DATA EXCHANGE SYSTEM (EODES) BETWEEN SINGAPORE AND CHINA UNDER THE REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP (RCEP) (dated 5 Dec 2025)</b>			
<b>Paragraph</b>	<b>Current Details</b>	<b>Updated Details</b>	<b>Date of Update</b>
Title	IMPLEMENTATION OF ELECTRONIC ORIGIN DATA EXCHANGE SYSTEM (EODES) BETWEEN SINGAPORE AND CHINA UNDER THE REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP (RCEP)	IMPLEMENTATION OF ELECTRONIC ORIGIN DATA EXCHANGE SYSTEM (EODES) BETWEEN SINGAPORE AND CHINA UNDER THE REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP (RCEP) AND THE APPLICATION FOR CERTIFICATE OF NON-MANIPULATION (CNM) ON CUSTOMS E SERVICES	26 June 2026
4	a. The exporter or its authorised declaring agent(s) can retrieve the approved PCO in <a href="http://www.ntp.gov.sg">www.ntp.gov.sg</a> > Government Services > Electronic Preferential Certificate of Origin transmitted to The People's Republic of China > Outbound enquiry > Submit SG PCO	a. The exporter or its authorised declaring agent(s) can retrieve the approved PCO via <a href="http://www.customs.gov.sg">www.customs.gov.sg</a> > eServices > Search for "Electronic Preferential Certificate of Origin transmitted to The People's Republic of China" > Outbound enquiry > Submit SG PCO or via the URL <a href="http://go.gov.sg/epco-china">go.gov.sg/epco-china</a>	26 June 2026
5	Similarly, with effect from 11 December 2025, apart from exporters, importers who wish to claim preferential treatment for import of goods from China to Singapore or to apply for a Back-to-Back PCO under RCEP will also be able to retrieve the e-PCO issued by China via <a href="http://www.ntp.gov.sg">www.ntp.gov.sg</a> > Government Services > Electronic Preferential Certificate of Origin transmitted to The People's Republic of China > Inbound Enquiry > Electronic Preferential Certificate of Origin.	Similarly, with effect from 11 December 2025, apart from exporters, importers who wish to claim preferential treatment for import of goods from China to Singapore or to apply for a Back-to-Back PCO under RCEP will also be able to retrieve the e-PCO issued by China via <a href="http://www.customs.gov.sg">www.customs.gov.sg</a> > eServices > Search for "Electronic Preferential Certificate of Origin transmitted to The People's Republic of China" > Inbound Enquiry > Electronic Preferential Certificate of Origin or via the URL <a href="http://go.gov.sg/epco-china">go.gov.sg/epco-china</a> .	26 June 2026



6		Please note that the submission of CNM should be done via <a href="http://www.customs.gov.sg">www.customs.gov.sg</a> > eServices > Search for “Certificate of Non-Manipulation (CNM)” or via the URL <a href="http://go.gov.sg/ecnm">go.gov.sg/ecnm</a>	26 June 2026
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8		For approved CNM with China as the country of final destination for the goods, they will be transmitted electronically to China. For approved CNM with any other country/region as the country/region of final destination for the goods, the applicant will have to retrieve the approved CNM via the steps outlined in paragraph 7 above.	26 June 2026
9		The application fee will be \$4.00 per application and the fee shall be paid via the applicant’s Inter-Bank GIRO (IBG) account. Non-IBG payment will no longer be available for CNM applications from 1 Dec 2019. You will need to set up an IBG Account with Singapore Customs in order to make payment for the CNM application. If you do not have an IBG account with Singapore Customs, we encourage you to set up the IBG account as soon as possible to avoid any delay to the processing of your CNM application.	26 June 2026
10	Setting up of NTP Account or technical support in using the NTP	For login or technical issues with Customs eServices	26 June 2026
A1 (Annex A)	NTP	Customs eServices	26 June 2026
A4 (Annex A)	<a href="http://www.ntp.gov.sg">www.ntp.gov.sg</a>	<a href="http://www.customs.gov.sg">www.customs.gov.sg</a>	26 June 2026



A6 (Annex A)	NTP	Customs eServices	26 June 2026
A7 (Annex A)	NTP	Customs eServices	26 June 2026
Q9 (Annex A)	-	Q9: Are there any changes to the requirements to qualify for the CNM?	26 June 2026
A9 (Annex A)	-	<p>A9: No. The requirements to qualify for a CNM remains unchanged.</p> <p>A CNM is issued on the basis that the goods arrive from the country of origin (port of loading), does not undergo any form of manipulation in Singapore and then are re-exported to the next destination (country).</p> <p>The main conditions for the issuance of a CNM is:</p> <p>a) Goods specified must, when transhipped via Singapore, have not undergone operations beyond ensuring their preservation in good condition for transport;  b) Goods specified must have been stored within the Free Trade Zone or in a Customs Licensed or Zero GST (Bonded) Warehouse, prior to their export; and  c) The CNM application may be submitted by a local shipping/ freight forwarding agent up to the third working day after the departure of the good.</p> <p>Applicants to ensure that the CNM application is submitted within 3 working days after vessel departure.</p> <p>Please note that the submission of CNM should be done via <a href="http://www.customs.gov.sg">www.customs.gov.sg</a> &gt; eServices &gt; Search for “Certificate of Non-Manipulation (CNM)” or via the URL <a href="http://go.gov.sg/ecnm">go.gov.sg/ecnm</a>.</p>	26 June 2026