



Circular No: 03/2025

14 Apr 2025
(Updated 1 Oct 2026)

Manufacturers, Traders and Declaring Agents

Dear Sir/Madam

CLAIMING OF PREFERENTIAL TARIFF BENEFITS FOR GOODS IMPORTED INTO SINGAPORE 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 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](#). 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)

Preferential Tariff Rates for Imports

3. Singapore imposes customs duties on 8 lines of alcoholic beverages, namely stout or porter, other beer made from malt including ale, medicated samsu and 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. Under both the First Protocol and the Second Protocol of the AANZFTA, the customs duty for the importation of AANZFTA originating goods listed in para 3 will be zero-rated for all of the AANZFTA Parties. Excise duty on these AANZFTA originating goods, including medicated samsu and other samsu will still be applicable at their respective rates.

Procedures for Claiming Preferential Tariff Treatment

5. Singapore importers may claim preferential tariff treatment using a Proof of Origin issued under any one of the following categories:

Proof of Origin	Effective Date
Form AANZ or Back-to-Back Form AANZ issued by the exporting AANZFTA Party (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> ² authorised by Second Protocol Parties	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 ³

² 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.

³ Singapore Customs only accepts Form AANZ and Declaration of Origin made out by Authorised Exporters wef 21 Apr 25, and Declaration of Origin made out by an exporter or producer at a later date.

6. Please note that the Minimum Data Requirements prescribed in Annex 3A.2 of the AANZFTA legal text ([Annex A](#)) should be included in the Declaration of Origin. The Declaration of Origin may be made on the invoice or any other shipping documents.

7. The full text of the First Protocol and the Second Protocol of the AANZFTA Chapter 3 Rules of Origin can be found at Enterprise Singapore's website at this [link](#).

Documentation Procedures

(Refer to [Annex B](#) for an illustration of the various scenarios)

Where the Proof of Origin is available at time of importation or when goods are bonded in a licensed warehouse

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

9. In the case where a Proof of Origin is available at the time of importation, the importer is to submit the Proof 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 Proof of Origin is not submitted to us within the stipulated period, we will proceed with duty recovery.

10. For goods bonded in a Licensed Warehouse (LW), the importer is required to furnish the Proof of Origin, In-non-Payment Permit, commercial invoice and other relevant documents to Singapore Customs **within the validity (1 year) of the Proof 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 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 Proof of Origin is not available at time of importation

11. If the importer intends to make a claim for preferential tariff treatment subsequently when he/she obtains the Proof of Origin, he/she is required to state his intention to do so in the "Remarks" column of the TradeNet declaration for his In-Payment Permit and make full payment of the customs duty for the goods. In the declaration, the importer is to declare the customs duty in the "Customs Duty Rate" field accordingly and leave the "Preferential Indicator" field blank. The

importer may thereafter apply for refund of the duties paid with the necessary supporting documents, which include a valid Proof of Origin, within one year from the date of importation.

Waiver of Proof of Origin

12. Under Rule 16 of the Second Protocol AANZFTA Operational Certification Procedures, for an importation of originating goods where the value of the importation does not exceed US\$200 and the importation does not form part of a series of importations, a AANZFTA Proof 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 his 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

13. Traders are to submit the Proof 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.

Rules of Origin for Exports to AANZFTA Parties and other Details

14. Information on the Rules of Origin for exports to the AANZFTA Parties under the Second Protocol of the AANZFTA can be found in a separate circular (No.02/2025). Both circulars can be downloaded at <https://www.customs.gov.sg/> > News and Media > Circulars.

15. Information on the Rules of Origin and Operational Certification Procedures for exports to AANZFTA Parties under the First Protocol of the AANZFTA 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.

Retention of Documents

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

Clarification

17. A list of Frequently Asked Questions (FAQ) is attached in [Annex C](#). If you require further clarification on the contents of this circular, you may write to us at customs_roo@customs.gov.sg.



**SINGAPORE
CUSTOMS**

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.



Minimum Data Requirements

APPENDIX 3A.2

MINIMUM DATA REQUIREMENTS – DECLARATION OF ORIGIN

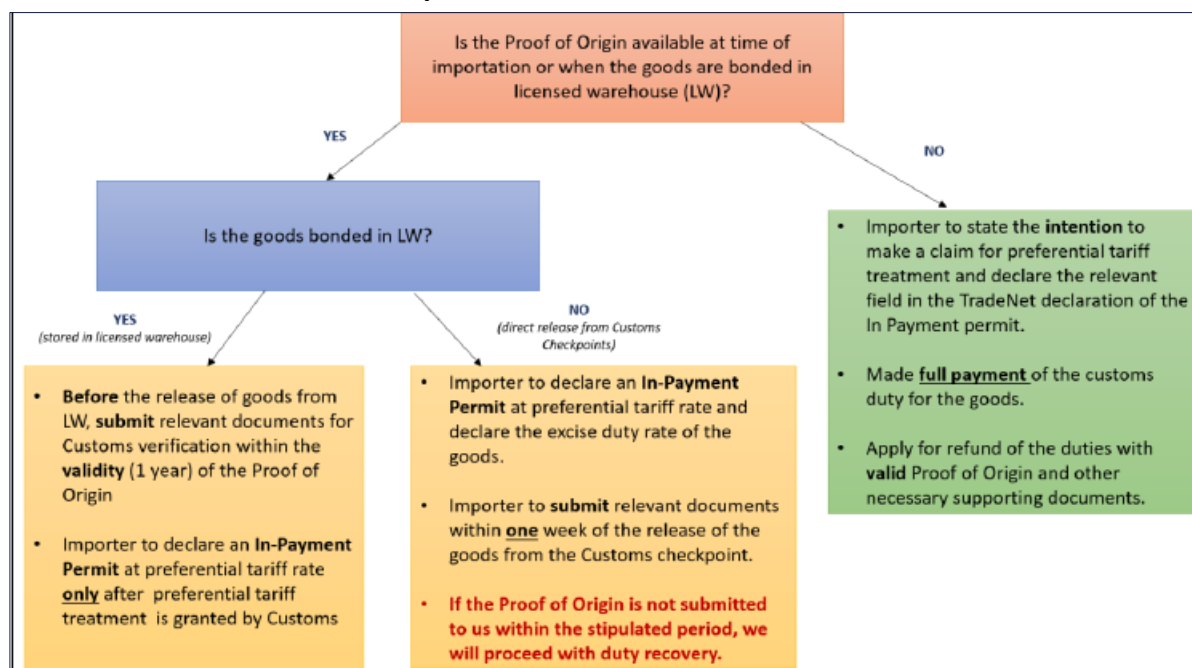
The minimum data to be included in a Declaration of Origin are:

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.



Annex B

Illustration of the scenarios for preferential tariff treatment claims



FREQUENTLY ASKED QUESTIONS

Q1: Is the product that I am importing from the AANZFTA Parties eligible for preferential tariff treatment under the Second Protocol of the AANZFTA?

A1: The following items originating under the AANZFTA are eligible for preferential tariff treatment when imported into Singapore under the Second Protocol of the AANZFTA: stout or porter, other beer made from malt including ale, medicated samsu and 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 AANZFTA cover GST rebate?

A2: No. The preferential tariff treatment accorded under the Second Protocol of the AANZFTA only pertains to customs duties. All other taxes, such as GST and Excise duty, are excluded from the scope of the Agreement and remain applicable, where relevant.

Q3: What are the product details my supplier should include in its commercial invoice with the origin declaration to enable the good's identification by Singapore Customs?

A3: The document on which the origin declaration is inserted should provide a product description that is generic enough for the good to be identified by Singapore Customs, while also including product information such as the model, brand and trademark (if any) of the good. Such information should also tally with that provided in your In-(Non) Payment Permit and supporting documents submitted.

Q4: I forgot to indicate my intention to claim preferential tariff treatment when submitting my Import Permit declaration on TradeNet. Subsequently, I manage to obtain the necessary supporting documents, including a RCEP Proof of Origin, now can I claim preferential tariff treatment on this shipment of goods imported into Singapore?

A4: You are required to indicate your intention when declaring your Import Permit on TradeNet before removal of your goods from Customs control (e.g., release from Customs Checkpoint or move out of the Licensed Warehouse customs control area), failing which you will not be entitled to claim preferential tariff treatment for your imports.

Q5: What are some of the acceptable common images that I can convert my Proof 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 Origin Declaration and be reasonably legible. Illegible or truncated image of the Origin Declaration will be rejected by Singapore Customs.

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

A6: No. If you have submitted a scanned copy of the Proof 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 country of origin of the goods and not “AANZFTA” in the TradeNet declaration.



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
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		<u>producer</u> (accepted only under the Second Protocol)			
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