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SINGAPORE CUSTOMS

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Manufacturers, Traders and Declaring Agents

Dear Sir/Madam

CLAIMING PREFERENTIAL TARIFF BENEFITS FOR GOODS EXPORTED FROM SINGAPORE TO THE MERCOSUR MEMBER STATES UNDER THE MERCOSUR-SINGAPORE FREE TRADE AGREEMENT (MCSFTA)

The MERCOSUR-Singapore Free Trade Agreement (MCSFTA) is a Free Trade Agreement between Singapore and the MERCOSUR Member States[1].The MCSFTA provides improved market access in terms of preferential tariff treatment for exports of Singapore-originating goods to the MERCOSUR Member States as well as for imports of MERCOSUR-originating goods entering into Singapore. The MCSFTA entered into force on **1 Feb 2026** for Singapore and Paraguay, on **1 Mar 2026** for Uruguay and on **1 Aug 2026** for Brazil. The MCSFTA will enter into force on **1 Nov 2026** for Argentina.

2 This circular outline the method by which companies in Singapore seeking to export their goods to MERCOSUR Member States 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 as well as the operational procedures for Singapore-originating goods claiming preferential tariff treatment when imported into the MERCOSUR Member States.

3 The full details of the conditions are set out in Chapter 3 Rules of Origin and its Annexes under the MCSFTA. This circular sets out the salient points, and companies are encouraged to read the full text of the MCSFTA which can be found at Enterprise Singapore's website here.

4 Manufacturers and traders are also advised to refer to Annex 2-A (Elimination of Customs Duties) and Appendix 2-A-1 (Tariff Schedule of MERCOSUR) under the MCSFTA to obtain the

[1] There are currently 4 MERCOSUR Member States: Argentina, Brazil, Paraguay and Uruguay.

appropriate preferential tariff rate for the import of Singapore-originating goods into the MERCOSUR Member States.

MCSFTA Rules of Origin

5 The goods may qualify as Singapore-originating to be granted preferential tariff treatment for importation into the MERCOSUR Member States if they fulfil any of the following Rules of Origin:

Rules of Origin under the MCSFTA	
Goods Wholly Obtained	Goods wholly obtained in the territory of a Party (i.e., Singapore), in accordance with Article 3.3 (Wholly obtained products) of the MCSFTA;
Goods Produced from Non-Originating Materials	Goods that incorporate non-originating materials, provided that: (i) they have undergone sufficient working or processing in the territory of a Party (i.e., Singapore), in accordance with Article 3.4 (Sufficient working or processing) of the MCSFTA; and (ii) meet the Product Specific Rules (PSRs) in accordance with Annex 3-B (Product Specific Rules) of the MCSFTA; or
Goods Produced Entirely from Originating Materials	Goods are produced entirely in the territory of one or more of the Parties (i.e., Singapore or the MERCOSUR Member States) exclusively from originating materials.

Rules of Origin for Originating Goods which are not wholly obtained

6 For goods that are not wholly obtained, they will be considered Singapore-originating and qualify for preferential tariff treatment for importation into the MERCOSUR Member States if they had undergone sufficient working or processing[2] and meet the Product Specific Rules (PSRs) in accordance with Annex 3-B (Product Specific Rules) of the MCSFTA. Generally, the PSRs requires the final product to be substantially transformed in Singapore. Companies are encouraged to undertake their own due diligence to cross check the PSR for their goods and ensure that the preferential tariff claim is only applied for goods that meet the Rules of Origin specified under the MCSFTA. The following are examples of substantial transformation:

[2] Article 3.5 of the MCSFTA sets out the list of insufficient working or processing and such operations or processes undertaken by themselves or in combination with each other shall not be taken into account when determining the originating status of a good. Some examples include breaking and assembly of packages, slaughter of animals.

a) A Change in Tariff Classification (CTC) between non-originating materials and the final product must have occurred in Singapore. The CTC will be based on the Harmonised System (HS) Classification and requires the final product to have a different 2-digit HS Chapter, 4-digit HS Heading, or 6-digit HS subheading (depending on the specified PSR) from the non-originating materials used in its production;

b) Value of all the materials used does not exceed the specified percentage of the ex-works price of the final product;

c) Weight of non-originating materials used, or materials of specified HS chapter or HS heading does not exceed the specified percentage of the weight of the final product; or

d) Combination of two or more of the above-mentioned substantial transformation methods.

Accumulation

7 Under the MCSFTA, for the purposes of accumulation, the MERCOSUR Member States and Singapore are treated as a single production area. This means that any good or material that originated from either the MERCOSUR Member States or Singapore will be deemed to be originating, when incorporated into a good produced in Singapore or the MERCOSUR Member States, provided that the good or material satisfies the origin requirements under the MCSFTA and is supported by a Certification of Origin.

Documentation Procedures

8 The MCSFTA will operate on a self-certification basis for Singapore exporters. This means that in order to enable the importer in the MERCOSUR Member States to claim preferential tariff treatment under the MCSFTA on Singapore-originating goods, the Singapore exporter or producer:

(a) has to have a Unique Entity Number (UEN) (i.e. not individuals) before the exporter or producer can issue a Certification of Origin;

(b) must submit a declaration (also known as “Origin Declaration”) on the invoice, or any other commercial document that certifies that the goods qualify as originating goods for their import into the MERCOSUR Member States (hereinafter referred to as “Certification of Origin”);

(c) has to ensure that the Certification of Origin must contain, in English, the text and details set out in **Annex A** of this circular; and

(d) also to ensure that the Certification of Origin must describe the goods in sufficient detail to enable its identification by the importing customs authority. It is also important to ensure that the correct HS classification is used for the goods.

9 For further clarity on the HS classification when importing into the MERCOSUR Member States under the MCSFTA, companies may seek the advice of the relevant authority in the importing country.

10 In addition, in the corresponding TradeNet declaration for the export permit, companies should ensure that "PRI" is selected under the "Preferential Indicator" field. It is mandatory to select "PRI" if the overseas importer intends to claim preferential tariff treatment under FTAs with self-certification regimes (i.e., the MCSFTA). This is an indication that the overseas importer intends to claim preferential tariff treatment when the goods are imported into the MERCOSUR Member States. With this, Singapore Customs will be better able to assist companies if they face any denial of claims or request for verification of claims by the MERCOSUR Member States authorities. Companies should check with their TradeNet software vendor if they are unable to locate the "Preferential Indicator" field.

11 Singapore exporters and producers who issue the Certification of Origin under the MCSFTA should be well acquainted with the qualifying origin criteria of their goods. As there are many PSRs included in the MCSFTA, we strongly encourage companies to be familiar with the Rules of Origin and other requirements in the MCSFTA to take advantage of the benefits of the MCSFTA when exporting to the MERCOSUR Member States. Please share the contents of this circular with colleagues in your organisation (especially trade compliance team within your organisation) and business partners, if relevant.

Retention of Documents

12 For post-export verification checks under Article 3.27 (Verification of Origin) of the MCSFTA, all records and documents necessary to demonstrate that the good was an originating good should be kept for at least 5 years after the date of importation of the good into the country of which preferential tariff claims were made. Such documents may include those related to the purchase of, cost, value, and transport of the exported good, as well as the materials used in the production of the good. If there is unsupported representations or insufficient information received relevant to a claim that the good is originating, the importing party may deny the claim for preferential tariff treatment.

Clarification

13 Please refer to the Frequently Asked Questions (FAQ) on the Rules of Origin under the MCSFTA in **Annex B** of this circular for more details or you may send your enquiries to customs_roo@customs.gov.sg for further clarifications on the contents of this circular.

14 For other clarifications on the MCSFTA, 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 CERTIFICATION OF ORIGIN UNDER MCSFTA

An Origin Declaration is the basis for a claim for preferential tariff treatment under the MCSFTA. It shall include the following elements:

(a) Exporter

Provide the exporter's name, address in a Party's territory, e-mail address, and telephone number.

(b) Producer

Provide the producer's name, address, e-mail address, and telephone number, if different from the exporter or, if there are multiple producers, provide a list of producers. An exporter wishing this information to remain confidential may state "Available upon request by the importing authorities".

(c) Importer or consignee

Provide the importer or consignee's name, address, e-mail address, and telephone number.

(d) Description and HS tariff classification of the good

Provide a 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 origin declaration.

(e) Invoice number

(f) Authorised signature, full name and date

The origin declaration must be signed and dated by the exporter or producer and accompanied by the following statement:

"I certify that the goods described in this document qualify as originating and 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 declaration, in accordance with the Rules of Origin Chapter of the MERCOSUR-Singapore Free Trade Agreement."

Annex B

FREQUENTLY ASKED QUESTIONS

Q1: Is my good eligible for preferential tariff treatment under the MCSFTA?

A1: You may refer to Annex 2-A (Elimination of Customs Duties) of the MCSFTA for the relevant details. Alternatively, you may use the Tariff Finder Tool available here.

Q2: I am a registered manufacturer with Singapore Customs and have exported products under other Free Trade Agreements. Can my product be automatically considered as an originating good under the MCSFTA?

A2: Each FTA has its own unique origin qualifying criteria. Your registration with Singapore Customs as a manufacturer does not automatically qualify your good as originating under the MCSFTA. You should ensure that your product meets the qualifying criteria as set out in Annex 3-B (Product Specific Rules) of the MCSFTA.

Q3: I have exported some goods originating from Singapore to the MERCOSUR before the date of implementation of the MCSFTA. Can I request for tariff concession to be granted for these shipments upon the entry into force of the MCSFTA?

A3: The import may be eligible for preferential tariff treatment only if it enters a country who is a party to the MCSFTA on or after the day when MCSFTA is implemented and the import fulfils the relevant conditions set out in the MCSFTA. For further clarity, you may wish to advise your importer to contact their customs authority directly.

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

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

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

A5: 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 the authority, while also including product information such as the model, brand and trademark (if any). Such information should also tally with that provided in the other trade/shipping documents submitted. Please contact the importing customs authority directly for further clarification on the exact details that they require in the documents.

Circular No. 02/2026: CLAIMING PREFERENTIAL TARIFF BENEFITS FOR GOODS IMPORTED FROM THE MERCOSUR MEMBER STATES TO SINGAPORE UNDER THE MERCOSUR-SINGAPORE FREE TRADE AGREEMENT (MCSFTA)			
Paragraph	Current Details	Updated Details	Date of Update
1	The MERCOSUR-Singapore Free Trade Agreement (MCSFTA) is a Free Trade Agreement between Singapore and the MERCOSUR Member States[3]. The MCSFTA provides improved market access in terms of preferential tariff treatment for exports of Singapore-originating goods to the MERCOSUR Members States as well as for imports of MERCOSUR-originating goods entering into Singapore. The MCSFTA entered into force on **1 Feb 2026** for Singapore and Paraguay, and on **1 Mar 2026** for Uruguay. The MCSFTA will enter into force on **1 Aug 2026** for Brazil. For Argentina, the MCSFTA will enter into force upon the completion of its ratification procedure.	The MERCOSUR-Singapore Free Trade Agreement (MCSFTA) is a Free Trade Agreement between Singapore and the MERCOSUR Member States[4]. The MCSFTA provides improved market access in terms of preferential tariff treatment for exports of Singapore-originating goods to the MERCOSUR Members States as well as for imports of MERCOSUR-originating goods entering into Singapore. The MCSFTA entered into force on **1 Feb 2026** for Singapore and Paraguay, on **1 Mar 2026** for Uruguay and on **1 Aug 2026** for Brazil. The MCSFTA will enter into force on **1 Nov 2026** for Argentina.	30 Oct 2026

[3] There are 4 countries in the MERCOSUR Member States which are Argentina, Brazil, Paraguay and Uruguay.
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