



Circular No: 02/2026

30 Jan 2026

Manufacturers, Traders and Declaring Agents

Dear Sir/Madam

CLAIMING PREFERENTIAL TARIFF BENEFITS FOR GOODS IMPORTED FROM THE MERCOSUR MEMBER STATES TO SINGAPORE 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 States¹. 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 will enter into force on **1 Feb 2026** for Singapore and Paraguay. For Country Argentina, Brazil and Uruguay, the MCSFTA will enter into force upon the completion of their respective ratification procedures.

2 This circular outline the method by which companies in Singapore seeking to import MERCOSUR-originating goods from the MERCOSUR Member States into Singapore 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 MERCOSUR-originating goods claiming preferential tariff treatment when imported into Singapore.

3 Companies in Singapore are encouraged to read the full text of the MCSFTA which can be found at Enterprise Singapore's website [here](#).

Preferential Tariff Rates for Imports

4 Singapore imposes customs duties on 8 lines of alcoholic beverages, namely stout/porter, other beer made from malt including ale, medicated samsu or other samsu (under the HS codes 2203.00.11, 2203.00.19, 2203.00.91, 2203.00.99, 2208.90.10, 2208.90.20, 2208.90.30 and 2208.90.40).

¹ There are 4 countries in the MERCOSUR Member States which are Argentina, Brazil, Paraguay and Uruguay.

5 With effect from **1 Feb 2026**, the customs duty for the importation of MERCOSUR-originating goods for the specified 8 lines of alcoholic beverages into Singapore will be zero-rated. Excise duty on these MERCOSUR-originating goods will still be applicable at their respective rates.

Procedures for Claiming Preferential Tariff Treatment

6 The MCSFTA will operate on a self-certification basis. Under the MCSFTA, a Singapore importer may claim preferential tariff treatment for the import of their MERCOSUR-originating goods into Singapore using a Certification of Origin issued by an exporter or producer from the MERCOSUR Member States.

7 The Certification of Origin:

- a) Is a declaration (also known as "Origin Declaration") made by either the exporter or producer from the MERCOSUR Member States on the invoice, or any other commercial document that certifies that the goods qualify as originating goods for their import into Singapore;
- b) Must contain, in English, the text and details set out in **Annex A** of this circular (this is as per the Minimum Data Requirements prescribed in Annex 3-D of the MCSFTA); and
- c) Must also describe the goods in sufficient detail to enable its identification by Singapore Customs. It is also important to ensure that the correct HS classification is used for the goods.

8 For the purposes of preferential tariff treatment claims under MCSFTA, an "exporter" or "producer" means a person, located in the MERCOSUR Member State, who, in accordance with the requirements in the law and regulations of the MERCOSUR Member State, exports or produces the originating product, may issue an Origin Declaration. If a producer is the one that certifies the origin of the good, the Certification of Origin is completed on the basis of the producer having information that the good is originating. If the Origin Declaration is completed by an exporter who is not the producer of the good, the exporter may complete the Origin Declaration on the basis of:

- a) The exporter's knowledge of whether the product qualifies as an originating product, based on information in the exporter's possession;
- b) The exporter's reasonable reliance on the producer's written representation that the product qualifies as an originating product; or

- c) A completed Origin Declaration for the product, voluntarily provided to the exporter by the producer.

Documentation Procedures

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

9 In the case where the Certification of Origin is available at the time of importation, the Singapore importer who wishes to claim preferential tariff treatment for their MERCOSUR-originating goods for the specified 8 lines of alcoholic beverages is required to:

- a) Specify his intention to do so in the TradeNet declaration for the In-Payment Permit by leaving the “Customs Duty Rate” field blank, indicate “PRF” in the “Preferential Indicator” field and declare the excise duty rate of the goods accordingly; and
- b) Submit the Certification of Origin completed by either the exporter or producer from the MERCOSUR Member States, the In-Payment Permit, Commercial Invoice and Bill of Lading to Singapore Customs within one week of the release of the goods from the Customs checkpoint for Singapore Customs’ verification. If the documents required are not submitted to Singapore Customs within the stipulated period, Singapore Customs will proceed with duty recovery.

10 In the case where the Certification of Origin is available at the time when the goods are bonded in Licensed Warehouse (LW), the Singapore importer who wishes to claim preferential tariff treatment for their MERCOSUR-originating goods for the specified 8 lines of alcoholic beverages is required to:

- a) Submit the Certification of Origin completed by either the exporter or producer from the MERCOSUR Member States, the In-Non-Payment Permit, Commercial Invoice and other relevant documents to Singapore Customs within the validity (i.e., one year) of the Certification of Origin before the release of the goods from the LW for Singapore Customs’ verification.
- b) Only after the preferential tariff treatment is granted by Singapore Customs, the Singapore importer can proceed to declare the In-Payment Permit at preferential tariff rate (i.e. with the “Customs Duty Rate” field left blank and “PRF” indicated in the “Preferential Indicator” field) for the subsequent release of the goods.

Where the Certification of Origin is not available at time of importation or when goods are bonded in licensed warehouse

11 In the case where the Certification of Origin is not available at the time of import or when the goods are bonded in Licensed Warehouse (LW), if the Singapore importer intends to make a claim for preferential tariff treatment subsequently only when he/she obtains all the relevant information or documents, he/she is required to:

- a) State the intention to do so in the “Remarks” column of the TradeNet declaration for the In-Payment Permit, make full payment of the customs duty for the goods, declare the customs duty in the “Customs Duty Rate” field accordingly and leave the “Preferential Indicator” field blank.

12 Once the Certification of Origin and the relevant documents are available, the Singapore importer may thereafter apply for refund of the duties paid with the necessary supporting documents, which include a valid Certification of Origin, within one year from the date of duty payment.

Mode of Submission of Documents to Claim Preferential Tariff Treatment

13 Traders are to submit the Certification of Origin and other relevant required supporting documents electronically to Singapore Customs by scanning and converting to common image formats such as PDF, DOC and emailing the documents to customs_pref_doc@customs.gov.sg.

Retention of Documents

14 Singapore Customs may conduct post clearance audits on importers who had claimed preferential tariff benefits on the MERCOSUR-originating goods. Importers are to keep the Certification of Origin, Bill of Lading, Commercial Invoices and other relevant documents relating to the purchase and importation of the goods, for not less than 5 years after the date of importation of the good.

Clarification

15 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.

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."

FREQUENTLY ASKED QUESTIONS

Q1: Is the product that I am importing from the MERCOSUR Member States eligible for preferential tariff treatment under the MCSFTA?

A1: Under the MCSFTA, the following MERCOSUR-originating goods are eligible for preferential tariff treatment when imported into Singapore from the MERCOSUR Member States: stout or porter, beer made from malt including ale, medicated samsu or other samsu (under the HS codes 2203.00.11, 2203.00.19, 2203.00.91 2203.00.99, 2208.90.10, 2208.90.20, 2208.90.30 and 2208.90.40). The Customs duties for all other goods are already zero-rated.

Q2: Does the MCSFTA cover GST rebate?

A2: No. The preferential tariff treatment accorded under the MCSFTA 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 the Commercial Invoice with Certification of Origin 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 the In-(Non) Payment Permit and supporting documents submitted.

Q4: I forgot to indicate my intention to claim preferential tariff treatment when submitting my Import Permit declaration on TradeNet. I have the necessary supporting documents, including a Certification of Origin under the MCSFTA, can I claim preferential tariff treatment thereafter?

A4: You are required to indicate your intention when declaring your Import Permit on TradeNet if you are intending to claim preferential tariff treatment for your imports into Singapore.

Q5: What are some of the acceptable common images that I can convert my Certification of Origin to for electronic submission to claim preferential tariff treatment?

A5: Generally, Singapore Customs can accept common document types such as PDF and DOC. The scanned document should contain the entire image of the Certification of Origin and be reasonably legible. Illegible or truncated image of the Certification of Origin will be rejected by Singapore Customs.

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

A6: No. If you have submitted scanned copy of the Certification of Origin to claim preferential tariff treatment, you do not need to submit the original hardcopy unless it is requested to be produced during a post verification audit.

Q7. What is the country of origin of the goods that I should indicate in the TradeNet declaration?

A7: You are to declare the specific country of origin of the goods and not “MERCOSUR” in the TradeNet declaration.