



Circular No: 06/2025

9 Jun 2025

Traders and Declaring Agents

Dear Sir/Madam

ADVISORY: ACCURATE DECLARATION OF “COUNTRY/REGION OF ORIGIN” FIELD IN IMPORT, EXPORT AND TRANSHIPMENT PERMITS

Singapore Customs would like to remind all traders and declaring agents of the importance of accurately declaring the “Country/Region of Origin” field in Singapore’s import, export and transshipment permit applications. Accurate origin declaration is essential to ensure compliance with Singapore’s regulations.

Country/Region of Origin

2. For the purposes of Singapore’s import, export and transshipment permit applications, the “Country/Region of Origin” of a good refers to the country/region in which the goods were wholly obtained or substantially transformed to their final form. When declaring the “Country/Region of Origin”, the good must meet the prevailing rules of origin of the country/region where the goods are produced or manufactured.
3. You may declare “Singapore” as the “Country/Region of Origin” only if your goods meet the applicable origin criteria based on the following:
 - a) The Rules of Origin applicable to your goods under a Free Trade Agreement (FTA) to which Singapore is a party, if you want your goods to be eligible for preferential tariff treatment when imported into that FTA partner country/region; or
 - b) Singapore’s non-preferential Rules of Origin¹ for all other scenarios. This also applies if you would like to obtain an ordinary (non-preferential) Certificate of Origin for commercial reasons.

Origin Criteria for Goods Claiming FTA Preferential Tariff Treatment

4. To qualify as Singapore-originating goods and be eligible for preferential tariff treatment when goods are exported from Singapore to a FTA partner country/region, your goods must meet

¹ Refer to [Circular No: 20/2010](#) for the origin criteria for Singapore manufactured goods. The updated list of Authorised Organisations can be found on the [Customs website](#).

the specific origin criteria set out in the relevant FTA that is in force. You may use the [EnterpriseSG FTA search engine](#) to identify the applicable origin criteria for your goods.

Origin Criteria for Goods Not Seeking FTA Preferential Tariff Treatment

5. To qualify as Singapore-originating goods for goods that are not seeking preferential tariff treatment, Singapore's non-preferential origin criteria are as follows:

- a) Be wholly obtained (i.e. wholly grown or produced entirely in Singapore); or
- b) Have undergone substantial transformation in Singapore by meeting any of the following criteria:
 - i) Manufactured in Singapore with minimum 25% of Local Content based on the ex-factory price of the finished goods;
 - ii) Attained a Change in Tariff Classification at the 6-digit level (i.e. Change in Tariff Sub-Heading); or
 - iii) Undergone a Chemical Reaction (only for products under HS Chapters 27 to 40).

6. Goods which have only undergone minimal processing in Singapore would not qualify as Singapore-originating. The following are considered minimal processes:

- a) Operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- b) Simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;
- c) Changes of packing and breaking up and assembly of consignments, and simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, and all other simple packing operations;
- d) The affixing of marks, labels or other like distinguishing signs on products or their packaging;
- e) Simple mixing of products, whether or not of different kinds;
- f) Simple assembly of parts of products to constitute a complete product;
- g) A combination of two or more operations specified in (a) to (f);
- h) Slaughter of animals.

Offences for Incorrect/False Declaration

7. All customs declarations, including Singapore's import, export and transshipment permit applications, are required to be accurate and truthful under the Customs Act and Regulation of Imports and Exports Act. An incorrect declaration, including as to country/region of origin, may amount to an offence and result in penalties. You are required to maintain a record of documents² relating to the purchase, import, sale or export of your goods for at least 5 years from the date of permit application approval.

8. Singapore Customs expects all businesses operating in Singapore to take into account other countries' regulations, including their import requirements, if they apply to their international business activities. These activities should be conducted transparently and in full compliance with applicable laws and regulations. Singapore Customs will take firm and decisive action against companies and individuals that violate our laws to maintain the integrity of our business environment.

Yours faithfully

Wan Boon Oon
Head Tariffs and Trade Services
for Director-General of Customs
Singapore Customs

(This is a computer-generated notice. 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.

² Refer to Appendix A, FAQ 5, for the typical documents required to prove origin.

FREQUENTLY ASKED QUESTIONS

Q1: How do I determine the “Country/Region of Origin” in the export permit application if my goods have undergone processing in two or more countries?

A1: In general, your goods should meet the country-specific origin criteria to be qualified as originating from that country. For example, to qualify as Singapore-originating, your goods would have to meet Singapore’s non-preferential origin criteria for goods that are not seeking preferential tariff treatment under any FTA. If your goods have undergone processing in two or more countries, you may wish to take into consideration the ‘substantial transformation criterion’ for origin determination, where the country/region of origin would be the country/region where the last substantial manufacturing or processing which has given the good its essential character has been carried out. For more information, you may wish to refer to the [World Customs Organisation \(WCO\) Rules of Origin Compendium](#).

Q2: What should I declare as the “Country/Region of Origin” in the export permit application if the goods do not fulfil Singapore’s non-preferential origin criteria, for goods that are not seeking FTA preferential tariff treatment? Is ‘N/A’ permissible?

A2: The “Country/Region of Origin” field cannot be marked as ‘N/A’ and should be marked as the country/region where the last substantial manufacturing or processing which has given the goods its essential character has been carried out, in accordance with the ‘substantial transformation criterion’, as detailed in A1.

Q3: What constitutes substantial transformation?

A3: Based on the [WCO Rules of Origin handbook](#), there are three major criteria to express a substantial transformation:

- a) **A criterion of value added:** A good is considered substantially transformed when the value added of a good increases up to a specified level expressed by ad valorem percentage. The value-added criterion can be expressed in two ways, namely a maximum allowance for non-originating materials or a minimum requirement of domestic content; or
- b) **A criterion of a change in tariff classification:** A good is considered substantially transformed when the good is classified in a chapter, heading or subheading different from all non-originating materials used; or
- c) **A criterion of manufacturing or processing operations:** A good is considered substantially transformed when the good has undergone specified manufacturing or processing operations.

The above serves as a general summary of the three major criteria to express a substantial transformation. To declare your goods as Singapore-originating in the export permit application,

please ensure that the specific origin criterion set out in the FTA you are applying for or Singapore's non-preferential origin criteria (for goods not seeking preferential tariff treatment) has been fulfilled.

Q4: I am a Singapore exporter who would be exporting goods manufactured in Country A to Country B. Can I declare the country/region of origin as Singapore?

A4: No. Since the goods were manufactured/substantially transformed in Country A, they do not qualify as Singapore-originating. To qualify as Singapore-originating, the goods must meet the relevant rules of origin as outlined in Paragraph 3 of the circular above.

Q5: What documentation is required to prove origin?

A5: The typical documents required to prove origin include:

- a) Manufacturing records;
- b) Cost statements;
- c) Manufacturing process flowcharts;
- d) Invoices for purchase of raw materials;
- e) Supplier declarations; and
- f) Import/export documentation.

Singapore Customs may request for supporting documents to verify if the country/region of origin declared in the import, export and transshipment permit is accurate.