

## US Tariffs

### Frequently Asked Questions

#### 1. When did the US tariffs on its imports from Singapore take effect?

- The US' 10% tariffs on imports from Singapore came into effect on 5 April 2025, the same as all 124 other countries subject to the 10% baseline tariffs.
- On 10 April 2025, the US announced that it would suspend the higher, 'reciprocal' tariffs on 90 countries for 90 days and replace these with 10% tariffs during this period.

#### 2. Are goods that qualify for the US-Singapore Free Trade Agreement (USSFTA) exempt from the US' 10% tariff on imports from Singapore? Are there any other FTAs that Singapore exporters can tap on for an exemption?

- Goods that qualify for the USSFTA are generally not exempted from the US' 10% tariffs on imports from Singapore.
- However, the US has exempted certain goods from the 10% tariffs. These can be found in Annex II of the Executive Order "[Regulating Imports with a Reciprocal Tariff to Rectify Trade Practices that Contribute to Large and Persistent Annual United States Goods Trade Deficit](#)" and the Presidential Memoranda "[Clarification of Exceptions Under Executive Order 14257 of April 2, 2025, as Amended](#)". USSFTA preferential tariff rates will apply to US imports from Singapore that are on these lists and which are USSFTA-compliant.
- The US has also implemented tariffs on other imports. Further details can be found at the [US Federal Register website](#). You may also wish to monitor the [US White House](#) and [Customs and Border Protection](#) websites for any future announcements on US tariffs.
- We are currently engaging our US counterparts to further clarify the full scope and application of its tariffs. Any further information received from the US will be provided on this website.
- Singapore does not have any other FTAs with the US beyond the USSFTA.

#### 3. Can I export goods to the US under the US-Singapore FTA (USSFTA) Integrated Sourcing Initiative (ISI) to be exempt from the 10% tariffs?

- The ISI does not exempt US imports from Singapore from tariffs.
- It is intended to streamline the importation process of a pre-agreed schedule of goods, listed in Annex 3B of the USSFTA. It reduces importers' paperwork burden and cuts processing costs for certain information technology (IT) goods and medical devices in the US and Singapore.
- The US requires that ISI goods imported into the US be marked with their "true country of origin". According to the US Code of Federal Regulations Title 19 (Customs Duties) Part 134.1 (Definitions), "country of origin" means the "country of manufacture, production, or growth of any article of foreign origin entering the United States."

- When a good does not come entirely from a single country, the origin of the good is determined using the “substantial transformation” criterion. This means that the good underwent a fundamental change in form, appearance, nature, or character. This fundamental change normally occurs as result of processing or manufacturing in the country claiming origin. Minimal processing or assembly operations do not usually result in a substantial transformation. This applies to all non-textile goods. For more information, including the rules for textiles, you may refer to the US Customs and Border Protection’s (CBP’s) Informed Compliance Publication, [“What Every Member of the Trade Community Should Know About: Rules of Origin”](#).
- You may also wish to apply to the US CBP for an advance ruling to determine that the good qualifies for the ISI and/or to determine its “true country of origin” and the applicable tariffs, before it is exported to the US. For more information, visit (<https://www.cbp.gov/trade/rulings/eruling-requirements>).
- The US CBP may conduct verification of origin checks by requesting information directly from manufacturers or exporters, or through the US importer. Singapore Customs may also facilitate visits to Singapore-based manufacturers or exporters, if requested by US CBP, for this purpose.
- The Singapore Government expects all business operating in Singapore to take into account other countries’ regulations, including import requirements, where relevant to their international business activities. These activities should be conducted transparently. We do not condone businesses deliberately using their association with Singapore to circumvent tariffs.
- Singapore takes firm and decisive action against companies and individuals that violate our laws. We are committed to maintaining the integrity of our business environment.

#### **4. What do I do if I would still like for my goods to qualify for the US-Singapore Free Trade Agreement (USSFTA), for their export to the US?**

- For goods to be exported to the US under the USSFTA, they must first fulfil the requirements to qualify as “Singapore-originating”. You may wish to refer to EnterpriseSG’s website (<https://www.enterprisesg.gov.sg/grow-your-business/go-global/international-agreements/free-trade-agreements/find-an-fta/ussfta>) to see if your goods meet these requirements.
- You may also wish to apply to the US Customs and Border Protection (CBP) for an advance ruling to determine whether the good qualifies as “Singapore-originating” for the purposes of the USSFTA, before it is exported to the US. For more information, visit (<https://www.cbp.gov/trade/rulings/eruling-requirements>).
- The US CBP does not require a certificate of origin to be submitted when the customs declaration has been filed electronically via the [Automated Commercial Environment \(ACE\)](#). However, the importer’s broker should ensure that the appropriate Special Program Indicator (SPI) is entered at the tariff line in ACE. At any time during the US import declaration process, the US CBP may also request that the importer submit a certificate of origin or any other relevant information to determine the country of origin of the goods being imported into the US.

- The US CBP may conduct verification of origin checks by requesting information directly from manufacturers or exporters, or through the US importer. Singapore Customs may also facilitate visits to Singapore-based manufacturers or exporters, if requested by US CBP, for this purpose.
- The Singapore Government expects all businesses operating in Singapore to take into account other countries' regulations, including import requirements, where relevant to their international business activities. These activities should be conducted transparently. We do not condone businesses deliberately using their association with Singapore to circumvent tariffs.
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**5. How will the US determine if a good is Singapore-originating which will then enable the good to qualify for the 10% tariffs? How is Regional Value Content (RVC) determined, especially for operations like final assembly?**

- According to the US Code of Federal Regulations Title 19 (Customs Duties) Part 134.1 (Definitions), "country of origin" means the "country of manufacture, production, or growth of any article of foreign origin entering the United States."
- When a good does not come entirely from a single country, the origin of the good is determined using the "substantial transformation" criterion. This means that the good underwent a fundamental change in form, appearance, nature, or character. This fundamental change normally occurs as result of processing or manufacturing in the country claiming origin. Minimal processing or assembly operations do not usually result in a substantial transformation. This applies to all non-textile goods. For more information, including the rules for textile goods, companies may refer to the US Customs and Border Protection's (CBP's) Informed Compliance Publication, "[What Every Member of the Trade Community Should Know About: Rules of Origin](#)".
- For duty and entry declaration filing purposes, the country of origin is determined and declared by the US importer and their broker / filer based on documentation provided by the seller / shipper / manufacturer, or through a specific ruling on the country of origin. An exporter may need to provide production / country of origin documentation, such as the manufacturing cost statements and commercial invoices, to the US importer if requested. The US CBP has informed Singapore Customs that the current process for the US importer filing a US Customs Declaration (via the [US Automated and Commercial Environment](#)) remains unchanged at this juncture.
- The US CBP does not require a certificate of origin to be submitted when the customs declaration has been filed electronically via the [Automated Commercial Environment](#) (ACE). However, the importer's broker should ensure that the appropriate Special Program Indicator (SPI) is entered at the tariff line in ACE. At any time during the US import declaration process, the US CBP may also request that the importer submit a certificate of origin or any other relevant information to determine the country of origin of the goods being imported into the US.
- You may wish to consult the US CBP [Customs Rulings Online Search System \(CROSS\)](#) for past US CBP rulings on goods similar to those intended for export to the US.

- You may also wish to apply to the US CBP for an advance ruling to determine your good's country of origin before it is exported to the US. For more information, visit (<https://www.cbp.gov/trade/rulings/eruling-requirements>).
- In addition, you may wish to consider working with trade compliance experts and/or seeking appropriate legal advice to ensure compliance.
- The US CBP may conduct verification of origin checks by requesting information directly from manufacturers or exporters, or through the US importer. Singapore Customs may also facilitate visits to Singapore-based manufacturers or exporters, if requested by US CBP, for this purpose.
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## **6. How do I apply for an ordinary / non-preferential certificate of origin (COO)?**

- Singapore-based exporters may apply to Singapore Customs, or any of the five authorised organisations\* through their respective websites, for an ordinary / non-preferential COO to attest to the origin of their goods. For detailed application procedures and requirements, please refer to <https://www.customs.gov.sg/businesses/certificates-of-origin/overview/>. To qualify for an ordinary / non-preferential COO, the good must meet one of these criteria:
  - Be wholly obtained or produced entirely in Singapore (e.g., vegetables harvested, or live animals born and raised in Singapore); or
  - Undergone substantial transformation in Singapore by meeting any of the following criteria:
    - Manufactured in Singapore with minimum 25% of Local Content based on the ex- factory price of the finished good.
    - Attained a Change in Tariff Classification at 6-digit level (i.e. Change in Tariff Sub- Heading).
    - Undergone a Chemical Reaction (only for goods under HS Chapters 27 to 40).
- Goods which have only undergone minimal processing in Singapore, such as simple assembly, may not qualify for an ordinary / non-preferential COO.

*\* The five authorised organisations are: a) Singapore Chinese Chamber of Commerce and Industry; b) Singapore Indian Chamber of Commerce and Industry; c) Singapore International Chamber of Commerce; d) Singapore Malay Chamber of Commerce and Industry; and e) Singapore Manufacturing Federation.*

**7. What are the new or additional procedures required for Singapore exporters to comply with the new US tariffs?**

- The US Customs and Border Protection (CBP) has informed Singapore Customs that the current process for filing a US Customs Declaration (via the [US Automated and Commercial Environment](#)) remains unchanged at this juncture.
- For duty and entry declaration filing purposes, the country of origin is determined and declared by the US importer and their broker / filer based on documentation provided by the seller / shipper / manufacturer, or through a specific ruling on the country of origin. An exporter may need to provide production or country of origin documentation, such as the manufacturing cost statements and commercial invoices, to the US importer if requested. This is the same as existing requirements.
- The US CBP does not require a certificate of origin to be submitted when the customs declaration has been filed electronically via the [Automated Commercial Environment](#) (ACE). However, the importer's broker should ensure that the appropriate Special Program Indicator (SPI) is entered at the tariff line in ACE. At any time during the US import declaration process, the US CBP may also request that the importer submit a certificate of origin or any other relevant information to determine the country of origin of the goods being imported into the US. These are also the same as existing requirements.
- Any further information received from US CBP on new or additional procedures will be provided on this website.

**8. Can companies producing goods in other countries export these goods to Singapore first, and then from Singapore to the US, to qualify for 10% tariffs?**

- A good that meets the US' country of origin requirements and is considered to be "Singapore-originating" will be subject to the US' 10% tariffs on imports from Singapore.
- According to the US Code of Federal Regulations Title 19 (Customs Duties) Part 134.1 (Definitions), "country of origin" means the "country of manufacture, production, or growth of any article of foreign origin entering the United States."
- When a good does not come entirely from a single country, the origin of the good is determined using the "substantial transformation" criterion. This means that the good underwent a fundamental change in form, appearance, nature, or character. This fundamental change normally occurs as result of processing or manufacturing in the country claiming origin. Minimal processing or assembly operations do not usually result in a substantial transformation. This applies to all non-textile goods. For more information, including the rules for textile goods, companies may refer to the US Customs and Border Protection's (CBP's) Informed Compliance Publication, "[What Every Member of the Trade Community Should Know About: Rules of Origin](#)".
- The CBP may conduct verification of origin checks by requesting information directly from manufacturers or exporters, or through the US importer. Singapore Customs may also facilitate visits to Singapore-based manufacturers or exporters, if requested by US CBP, for this purpose.

***Updated as of 14 April 2025***

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