International Trade Quarterly Updates — July to September 2026

The New Rules of the Road

If 2025 was the year the world's trading rules were torn up, 2026 is shaping up as the year in which the replacements are being bolted into place. The developments we report in this issue, read with those of the past two quarters, suggest that the region is being pushed, rather than drifting, towards a new equilibrium, increasingly through compliance obligations and not tariffs alone.

The clearest example is China. Over the past decade, Beijing built an extraterritorial trade toolkit that was for a long time regarded as largely declaratory. That is no longer the case. This year China has designated U.S., European and Japanese entities pursuant to its *Export Control Law* and *Anti-Foreign Sanctions Law*. It has also issued blocking and prohibition orders to prevent compliance with foreign sanctions prohibitions, and has opened its first foreign-trade national security investigation. The consequences for multinationals are significant. Compliance functions built around U.S. extraterritorial reach must now navigate two such regimes, which at times conflict directly – complying with a U.S. sanction or an EU information request may itself create liability in China.

The suspension of China's October 2025 rare-earth controls and of the U.S. Affiliates Rule now runs to 10 January 2027. Whether both are extended again after the next meeting between Presidents Trump and Xi will be a key variable for many supply chains in the months ahead.

This uncertainty is reshaping where capital goes. Western firms have noticeably less appetite to invest in China and Hong Kong, and many are reassessing their manufacturing footprints. Some capacity will be reshored to the United States, but there continues to be much interest in expanding operations in India, Vietnam and Malaysia. Malaysia is also leading Asia's data centre build-out, with other countries in the region following quickly. Chinese companies are making the same calculation from the other side and developing overseas manufacturing to diversify their own supply chains. These operations still rely heavily on components sourced from China, but we expect their vendor bases to localise over time.

Capital is now flowing into jurisdictions whose export control regimes have only just become enforceable. Vietnam's dual-use control lists and Thailand's dual-use licensing requirement are now in force – albeit with limited coverage. Vietnam has also issued implementing regulations for its cybersecurity law, which will materially affect high-tech companies operating there. These regimes are being built through dialogue between governments. The first Korea–Vietnam Export Control Dialogue illustrates a wider regional trend: as Korean and American technology companies commit substantial investment to Vietnam, export control engagement between governments has become a prerequisite for that investment. Further north, Japan's reinstatement of Korea as a Group A country closes a seven-year dispute and restores predictability to one of the region's most important technology corridors.

Enforcement against diversion and circumvention is also becoming local. Under sustained pressure from Washington, governments are either taking charge of issuing certificates of origin or moving to electronic certificates to improve transparency and accountability. Origin misdeclaration is now being prosecuted in Singapore and elsewhere. Approaches to circumventing U.S. export controls vary. Some jurisdictions incorporate U.S. classifications into their own control lists, while others, Singapore most visibly, rely on existing customs, fraud and criminal law. Consequently, a diversion investigation in the United States is unlikely to remain confined there. Companies facing one must assess their exposure across Asia, and consider whether voluntary disclosures elsewhere would reduce their penalty risk.

Finally, there is cause for measured optimism. As the United States leans further into unilateral and protectionist measures, its trading partners are deepening ties with one another. The early application of the upgraded ASEAN Trade in Goods Agreement, India's growing FTA network with the United Kingdom and the European Union, and Costa Rica's accession to Digital Economic Partnership Agreement all point the same way. These developments keep the channels of rules-based trade open and help the region avoid hardening into restrictive blocs. For businesses, they also widen the scope for origin planning, partly offsetting the headwinds described in the pages that follow.

We hope this issue helps you navigate these developments. As always, please do not hesitate to contact us to discuss them.

~ Eugene Lim, Founding Principal

CHINA

1. *MOFCOM & GACC Announcement No. 29 of 2026 on temporary export prohibition on helium, issued jointly by the Ministry of Commerce ("MOFCOM") and the General Administration of Customs ("GACC") and effective from 10 July 2026*

Announcement No. 29 imposes a temporary export prohibition on helium classified under customs commodity code 2804.2900.10, effective the same day it was issued. It is made under the *Export Control Law*, the *Foreign Trade Law*, the *Customs Law* and the *Regulations on Export Control of Dual-Use Items* (*State Council Order No. 792*), under which the State may impose temporary controls on goods that are not on the standing dual-use list.

The temporary prohibition will be effective until further notice.

Policy intent

This is an export prohibition and there is no individual-licence pathway, no country exemption and no transitional arrangement for contracts already signed.

The measure reflects the tightening of strategic-mineral and dual-use export controls and follows China's broader policy of imposing controls on inputs that are difficult to substitute at short notice.

Implications for businesses

Helium is a critical input for semiconductor fabrication, fibre-optics, MRI and cryogenics, aerospace and leak detection.

Parties with supply contracts for helium with Chinese suppliers should review their contracts to determine the potential remedies available to them

As the prohibition operates based on the product's customs classification, it may also be useful to review the customs classification of products to see whether it is possible to reclassify the products to avoid the application of this measure.

2. *MOFCOM Announcement No. 30 of 2026 on addition of 14 EU entities to the Export Control Control List, issued by MOFCOM's Bureau of Security and Control and effective from 24 July 2026*

Announcement No. 30 designated fourteen EU entities to the Export Control Control List (出口管制管控名单) ("**Control List**") under the *Export Control Law* and *State Council Order No. 792*. The listed entities include:

- Lafert S.p.A., Via J.F. Kennedy 43, San Donà di Piave, Venice, Italy, 30027;
- Garnet S.r.l. Via De Gasperi 31, Concorezzo (MB), Italy, 20863;
- Sindlhauser Materials GmbH, Daimlerstraße 68, Kempten, Germany, 87437;
- Rheinmetall AG, Rheinmetall Platz 1, Düsseldorf, Germany, 40476;
- Antraco Chemie-Handelsgesellschaft mbH, Düsseldorfer Landstraße 17, Duisburg, Germany, 47279;
- InPACT S.A., 265 Rue de la Volta, Saint-Marcel, France, 73600;
- III-V LAB, 1 avenue Augustin Fresnel, Palaiseau, France, F-91767;
- Cavok UAS, Allée des Cuirassiers, Sainte-

Menehould, France, 518000 ;
- Vigo Photonics S.A., 129/133 Poznanska St., Ozarow Mazowiecki, Poland, 05-850;
- Politechnika Wroclawska, Wybrzeze Stanislawa Wyspianskiego 27, Wroclaw, Poland, 50-370;
- IHC Merwede Holding B.V. (Netherlands) Smitweg 6, Kinderdijk, The Netherlands, 2961;
- TATRA TRUCKS a.s., Areal Tatry 1450/1, Koprivnice, Czech Republic, 74221;
- Opticoelectron Group, Industrial Park Opticoeletron, Panagyurishte, Bulgaria, 4500; and
- Ekspla UAB, Savanoriu Ave 237, Vilnius, Lithuania, LT-02300.

The consequences of designation are as follows: (a) exporters may not export dual-use items to the designated entities; (b) foreign organisations and individuals may not transfer or provide PRC-origin dual-use items to them; and (c) existing prohibited activities must cease immediately.

Policy intent

Read with *Announcement No. 20 of 2026*, which placed seven EU entities on the Control List in April, this is the continuation of a shift we identified last quarter.

The Control List designations were until 2026 mostly directed at U.S. entities. Entities from the EU and other countries are now also potential targets, with designations clustering around defence manufacturing, photonics and specialist materials.

Implications for businesses

The prohibition reaches non-Chinese parties dealing in PRC-origin dual-use items, so it is not confined to exporters established in China.

Businesses supplying any designated entity should review whether PRC-origin dual-use content is to be found anywhere in the bill of materials, including items acquired through distributors.

Screening against the China Control List should be run at the same frequency as U.S. and EU screening.

3. MOFCOM Announcement No. 33 of 2026 on initiation of a foreign-trade national security investigation into certain imported printing and copying office equipment, issued by MOFCOM and effective from 5 August 2026

Announcement No. 33 initiates China's first foreign-trade national security investigation, under Articles 41 and 42 of the *Foreign Trade Law*.

The investigation targets imported office equipment with printing and copying functions installed with "foreign system software", defined as driver software and embedded software developed, tested or maintained by foreign individuals or entities.

The investigating authority may examine imports of the targeted products, the impact of imported products, technology or services on national-security interests, and related matters.

The areas of investigation set out in the Announcement include:

- the import situation of the products under investigation (volumes, sources, degree of import dependence);
- the impact of the imports on national security interests;
- domestic demand for the products and reliance on imports to meet it;
- the development of the domestic industry and its capacity to satisfy that demand; and
- the effect of relevant foreign governments' policies and measures (widely understood to be directed at the U.S. restrictions that prompted the broader countermeasure package).

Policy intent

This is the import-side counterpart to China's export control regime, and it is the first use of the national security limb of the *Foreign Trade Law*.

The Announcement's focus is not the hardware, but the software embedded in it, and the nationality of the party developing and maintaining that software. This is a considerably broader test than ownership or country of manufacture.

Implications for businesses

Manufacturers of office equipment selling into China should expect information requests and should prepare a defensible account of where firmware and driver software is developed and maintained.

More broadly, any business whose China-bound hardware carries foreign-maintained embedded software should assume the precedent will extend beyond printers, and should consider localisation of software maintenance as a contingency.

Businesses in such situations should also consider whether to localise the software used in such office equipment destined for the China market.

4. MOFCOM Announcement No. 34 of 2026 on strengthening export controls on drone-related dual-use items exported to the United States, issued by MOFCOM's Bureau of Security and Control and effective from 5 August 2026

For exports to the United States of drones, their key components and related technologies listed on the PRC Dual-Use Items Export Control List (两用物项出口管制清单), licence applications become subject to case-by-case strict review (逐案从严审核), and licensing facilitation measures are withdrawn.

This means that every export application to the U.S. must undergo a separate review and assessment. Any pre-existing streamlined or expedited approval arrangements, if available to exporters, would no longer be applicable.

Notwithstanding the above, exports continue to follow the general dual-use export licensing regime. At this stage and based on the current wording, it is possible to obtain export licenses, approvals are expected to be more restrictive and subject to greater scrutiny.

Policy intent

This measure appears to follow a low-altitude aircraft accident in Beijing and was introduced around the same time as broader restrictions on drone activities in Beijing.

Viewed in that context, it may be part of a wider package of measures aimed at strengthening oversight and regulation of drone-related activities.

Implications for businesses

This is a destination-specific tightening rather than a prohibition, but the practical effect on lead times is substantial.

U.S. buyers of Chinese drones and drone components should assume materially longer licensing timelines and a meaningful refusal risk, and should accelerate qualification of alternative sources.

5. MOFCOM Orders No. 2 and No. 3 of 2026 on addition of seven U.S. Entities to the Anti-Sanctions List, issued by MOFCOM and effective from 5 August 2026

Two ministerial orders issued the same day designated seven U.S. entities to the Anti-Sanctions List (反制清单) under the *Anti-Foreign Sanctions Law*, on the stated basis that they assisted or supported U.S. Xinjiang-related sanctions. Designated entities include:

- Applied DNA Sciences, Inc., 50 Health Sciences Drive, Stony Brook, NY 11790, USA;
- Stratum Reservoir, LLC, 5200 North Sam Houston Pkwy W #500, Houston, TX 77086, USA;
- Altana Technologies, Inc., 25 Kent Ave Ste 501, Brooklyn, NY 11249 , USA;
- Responsible Business Alliance, 1725 Duke Street Suite 300 Alexandria, VA 22314, USA;
- Verite Group, Inc., Business Ct, Suite 200, Sterling,VA 20166, USA;
- Human Rights in China, 85 Broad Street, FL 17, NY 10004, USA; and
- Compliance Testing LLC, 1724 S Nevada Way, Mesa, Arizona, 85204, USA.

Policy intent

The orders formed part of a coordinated retaliation package issued on 5 August 2026, alongside *Announcements Nos. 33 and 34*, in response to the United States Federal Communications Commission ban on Chinese drones and to additions to the U.S. Uyghur Forced Labor Prevention Act ("**UFLPA**") Entity List.

Implications for businesses

Several of the designated entities provide supply-chain due diligence, forensic traceability and compliance testing services – i.e., the

services multinationals buy in order to comply with UFLPA.

Businesses using such providers for China-facing supply-chain audits should take advice before continuing to engage them in or in relation to China.

6. *Ministry of Justice Announcement No. 8 of 2026, of 19 August 2026 on determination that the EU's conduct in the Foreign Subsidies Regulation review of JD.com / CECONOMY constitutes improper extraterritorial jurisdiction*

This is the second prohibition order (禁执令) issued under Articles 3 and 6 of the *Regulation on Countering Foreign Improper Extraterritorial Jurisdiction* (*State Council Order No. 835*, effective from 13 April 2026), which we reported on its promulgation last quarter.

The Ministry of Justice, with MOFCOM and other departments, determined that the European Commission's demand for broad, non-essential China-domestic information from Chinese banks and entities, made in the *Foreign Subsidies Regulation* ("**FSR**") in-depth review of JD.com's acquisition of the German electronics retailer CECONOMY, is an improper extraterritorial jurisdiction measure.

No organisation or individual may execute or assist in executing that measure.

Policy intent

The first order under *Order 835* concerned the EU's FSR investigation practices generally. This order applies to a specific ongoing investigation.

MOFCOM's spokesperson amplified the order the following day and warned that China would take further measures if the Commission persisted.

Implications for businesses

The dual-compliance exposure we flagged last quarter has now materialised. A bank, advisory firm or corporate group that responds to an EU information request in a covered matter risks liability in China. Concurrently, a party that refuses risks adverse inference in Brussels.

Businesses caught between the two should not resolve the conflict unilaterally. The exemption procedure under *Order 835* exists and should be used, and the sequencing of any disclosure needs legal sign-off in both jurisdictions before it is made.

7. *Rare earths – the October 2025 package remains suspended, with the suspension extended till on 10 January 2027*

MOFCOM/GACC Announcements Nos. 55, 56, 57 and 58 of 2025 and *MOFCOM Announcements Nos. 61 and 62 of 2025*, all of 9 October 2025, was suspended by *Announcement 2025 No. 70* of 7 November 2025 until 10 November 2026.

Following the Trump-Xi meeting in Washington in September 2026, the suspension of the Announcements is extended for a period of 2 months.

Note that the separate April 2025 licensing requirement covering samarium, gadolinium, terbium, dysprosium, lutetium, scandium and yttrium was never suspended and remains in force.

Implications for businesses

This is the single most consequential date in the Asian trade calendar for the remainder of 2026, and it coincides with the expiry of the U.S.–China tariff truce.

There has been no official indication as to whether the suspension will be further extended or replaced, and suggestions that the controls will be reinstated with tightened traceability requirements remain speculative.

Businesses with rare-earth-dependent supply chains should be building inventory positions, qualifying non-Chinese sources and preparing licence applications now.

INDIA

1. *DGFT Trade Notice No. 27/2026-27, dated 14 September 2026 on consultation on a draft overhaul of the non-preferential rules of origin*

The draft Public Notice would amend paragraph 2.93 of the Handbook of Procedures 2023 for both exports and imports.

On the export side it introduces an Indian-origin test where imported inputs are used, with a list of insufficient "simple operations", non-preferential electronic certificates of origin

issued through trade.gov.in for a fee of Rs 200, self-certification for Status Holder manufacturer exporters, and back-to-back certificates.

On the import side it applies a wholly obtained test for ITC(HS) Chapters 01 to 14 with a 1% de minimis and otherwise requires a change in tariff heading at four digits or value addition of at least 35%.

Importers would self-declare origin on the Bill of Entry, with no separate origin document unless mandated, subject to risk-based post-clearance verification.

Implications for businesses

This is the most commercially significant Indian instrument of the quarter and is still in draft. The shift to importer self-declaration with post-clearance verification transfers origin risk onto the importer and is likely to expose weaknesses in supplier origin documentation that may not have surfaced under the current regime.

Clients importing into India should model their principal product lines against the 35% value addition and four-digit change tests before the consultation closes, and should consider responding.

2. *DGFT Notification No. 36/2026-27, dated 15 September 2026 on de minimis exemption from the RCMC requirement*

Inserts a new sub-paragraph (c) into paragraph 2.57 of the Foreign Trade Policy 2023, exempting export consignments of FOB value not exceeding Rs 3,00,000 from the Registration-cum-Membership Certificate ("**RCMC**") requirement.

Consignments above that value continue to require a valid RCMC where otherwise applicable.

Implications for businesses

This measure is directed at postal, courier and e-commerce export channels, and provides welcome relief for small-consignment exporters who previously needed Export Promotion Council membership to ship.

3. *EU–India Free Trade Agreement – Commission proposals transmitted to the Council, 11 September 2026*

The European Commission transmitted its proposals to the Council for signature and conclusion of the EU–India Free Trade Agreement, negotiations having concluded on 27 January 2026.

The reported path is signature by December 2026 and entry into force in early 2027.

Implications for businesses

Clients with EU–India supply chains should begin origin planning now rather than on entry into force.

JAPAN

1. *Cabinet Order amending the Export Trade Control Order, promulgated 30 June 2026 and in force from 21 July 2026 on reinstatement of the Republic of Korea to Group A*

The Republic of Korea is reinstated to Appended Table 3 of the *Export Trade Control Order* under the *Foreign Exchange and Foreign Trade Act*, the schedule formerly known as the "white list" and now Group A.

This reverses the removal of August 2019. Korean recipients are again eligible for simplified and bulk export-licence treatment for strategic dual-use goods and technology.

Policy intent

This development evidences the normalisation of the Japan–Korea export-control relationship, closing a dispute that ran for nearly seven years and that at its height disrupted semiconductor material supply across the region.

Implications for businesses

Japanese exporters shipping controlled items to Korea should re-examine whether bulk or general licence treatment is now available, as the administrative saving over individual licensing is significant.

Korean importers of Japanese strategic items should expect shorter lead times.

KOREA

1. *Ministry of Trade, Industry and Resources Public Notice No. 2026-101 on partial amendment of the Strategic Items Export and Import Public Notice, issued 31 August 2026 and effective from 1 September 2026*

This is the most consequential export-control instrument issued by South Korea this quarter and addresses the following:

(a) **AI integrated circuits**. The former control number 3A903 required both aggregate bidirectional I/O of at least 600 GB/s and Total Processing Performance of at least 6,000. The new 3A501.a.16 deletes the bandwidth limb, so processing performance alone now controls. This broadens scope, and items previously outside control can now require a licence.

(b) **Semiconductor tools**. Advanced lithography, etch and deposition equipment of specified specification are controlled under newly created classifications 3B501.a to 3B501.n, and nucleic-acid synthesisers have also been added. Legacy Korea-only control numbers such as 3A901 and 3A902 have been remapped into the international numbering. Prior self-classification results cannot simply be carried forward.

(c) **Destination test**. Annex 6 items 2 and 3 change country of destination (목적지국가) to country of final destination (최종목적지국가). The region groupings that drive document and licence exemptions must now be assessed on ultimate destination rather than first port of arrival.

(d) **A new Article 18-3**. The exporter's written undertaking is abolished and the Notice now requires the exporter to (a) verify the buyer, final consignee, end-user and end-use before applying for a licence; (b) suspend export without delay where licensed particulars may cease to be accurate; and (c) to consult the licensing authority before consenting to resale, re-export or retransfer.

The amendment also modifies two classifications: (a) the 3A001.e.1.b high-energy cell threshold rises from above 350 Wh/kg to above 500 Wh/kg at 20°C; and (b) 1C351.d.3 narrows from botulinum toxins to botulinum neurotoxins.

Policy intent

Korea has aligned its control list with the international classification system and, in relation to AI-chips, with U.S. controls.

The Article 18-3 change converts what was a signed declaration into a continuing compliance duty, and shifts the trigger from subjective doubt to an objective possibility that the facts differ, with a "without delay" time element. The Notice does not prescribe the verification method, so firms must set their own.

Implications for businesses

Exporters from Korea should re-run self-classification for AI chips and semiconductor tools, rebuild their end-user verification procedure as a documented process, and reassess destination groupings on a final-destination basis.

2. *Ministry of Trade, Industry and Resources Public Notices Nos. 2026-104 and 2026-105, both issued 27 August 2026 on naphtha export restriction and petrochemical feedstock hoarding prohibition*

Public Notice No. 2026-104 continues the naphtha export restriction regime that originated on 27 March 2026 as a five-month emergency measure responding to Middle East supply disruption.

All naphtha exports are prohibited absent ministerial approval; refiners and petrochemical users must report daily production, import, use, sale and stock data; and a 30-day import declaration deadline applies, with penalty tax of up to 2% of customs value.

Public Notice No. 2026-105 prohibits hoarding and profiteering (매점매석) in petrochemical feedstocks and providing for emergency supply-demand adjustment. It is not an export restriction, and the two should not be conflated.

Implications for businesses

Petrochemical producers and traders with Korean naphtha exposure remain subject to an approval requirement with no published end date.

3. *First Korea–Vietnam Export Control Dialogue, 11 September 2026*

MOTIR and Vietnam's Ministry of Industry and Trade held the first director-general-level Export Control Dialogue, operationalising the Korea–Vietnam Export Control Cooperation Memorandum of Understanding signed in Hanoi in April 2026.

The parties agreed a standing body to exchange information on legal and regulatory change and on controlled-item management.

Implications for businesses

This is commercially significant because Vietnam introduced a strategic-items export control regime in October 2025 and began enforcing it in June 2026.

Korean-invested manufacturers in Vietnam now face licensing and classification obligations in both jurisdictions, and the two authorities are now sharing information. Group compliance programmes that treat Vietnam as a low-control jurisdiction need revision.

TAIWAN

1. *Cross-agency mechanism to block imports of goods produced with forced labour, established under the Foreign Trade Act with effect from 30 July 2026*

The Ministry of Economic Affairs ("**MOEA**") must now refer goods identified by partner countries as linked to forced labour to the Ministry of Labour for review.

Four designated committee members may first recommend a temporary import restriction, and the full committee must decide within 30 days of receiving complete information, assessing the International Labour Organization's eleven forced-labour indicators and any corrective action taken by the company. Taiwan will reference U.S. Customs and Border Protection determinations but conducts an independent review.

Policy intent

Taiwan has built an import-side forced-labour mechanism of its own rather than simply mirroring U.S. determinations.

The timing is significant, as adoption of a domestic forced-labour import prohibition is the criterion that distinguishes the 10% from the 12.5% band under the U.S. Section 301 forced-labour action. Taiwan is currently subject to a 10% rate.

Implications for businesses

Suppliers into Taiwan should expect that a U.S. Withhold Release Order or UFLPA listing will now trigger a parallel Taiwanese review.

2. *Act for Strengthening Defence Autonomy and the Development of the Unmanned Vehicle Industry, passed 27 August 2026 and promulgated 11 September 2026*

A special statute providing NT$240 billion over six years for indigenous unmanned-vehicle industry development.

It contains supply-chain security provisions requiring public-sector unmanned aerial vehicle contracts to exclude companies and personnel from the PRC, Hong Kong and Macau from procurement execution teams, targeting a fully trusted supply chain by 2027.

It also establishes a national strategy committee, provides for priority procurement of Taiwan-made unmanned vehicles, and includes export-promotion provisions.

Implications for businesses

The personnel exclusion is unusual in that it goes beyond corporate nationality and extends to the composition of project teams.

Contractors bidding for Taiwanese public-sector unmanned vehicle work will need to evidence team composition, not merely ownership.

The budget allocation provision took effect immediately upon promulgation on September 11, 2026, while the remaining provisions of the act will enter into force six months later on 11 March 2027.

Singapore

1. *Singapore Customs Circular No. 10/2026, dated 5 August 2026 on origin of goods misrepresentations*

This is a further step in Singapore Customs' emphasis on origin integrity, following *Circular*

06/2025 of 9 June 2025 on accurate declaration of country or region of origin.

The circular is addressed to traders, warehouse operators and declaring agents following two recent enforcement cases: (i) a warehouse operator that affixed incorrect origin labels on stored goods at the request of overseas customers prior to export, and (ii) companies and individuals charged over a scheme to falsely declare the origin of over S$23 million of goods exported from Singapore, apparently to circumvent import duties in the destination country.

The circular also includes a reminder to ensure accuracy in all permit applications and trade documentation, and sets out the applicable penalties:

- *Regulation of Imports and Exports Act 1995* – False declarations/statements (including in cargo clearance permits): fine up to S$10,000 and/or up to 2 years' imprisonment. Causing incorrect trade descriptions to be applied to exported goods: fine up to S$100,000 or 3× value of the goods (whichever is greater) and/or up to 2 years' imprisonment (first conviction).
- *Regulation of Imports and Exports Regulations* – false statement in applying for a Certificate of Origin: same penalty as above – S$100,000 / 3 times value of goods / 2 years' imprisonment (first conviction).

Policy intent

Singapore is responding to sustained scrutiny of transhipment through Southeast Asia as a route for origin laundering, and to explicit U.S. attention to the issue of illegal transhipment.

Implications for businesses

Any business using Singapore as a transhipment, consolidation or light-processing point should review whether the processing performed genuinely confers Singapore origin, and should document the basis of every origin declaration. Reliance on a supplier's assertion of origin is not a defence.

2. *Public Prosecutor v Healthy Living Biotech Pte Ltd, Yin Yuxi, Xue Xin and Bernard Koh Wee Yiap*

Charges were filed in the State Courts against a Singapore-registered company and three individuals.

The alleged scheme took place between August 2024 and September 2025, where bedding products (principally mattresses) actually of Chinese origin were exported from Singapore to the U.S. and declared as Singapore-origin goods, apparently to circumvent U.S. import duties. The total value of goods in question is approximately S$1.9 million.

All four defendants face one or more charges relating to false declarations, false statements and causing incorrect trade descriptions to be applied to exported goods, under the *Regulation of Imports and Exports Act 1995* (and its Regulations where false statements in Certificate of Origin applications are involved).

Separately, the company together with Yin and Koh were also charged with fraudulently evading approximately S$111,000 in GST through under-declaration of the value of imports into Singapore.

Potential penalty exposure:

- False declarations/statements in cargo clearance permits: fine up to S$10,000 and/or up to 2 years' imprisonment.
- Causing incorrect trade descriptions on exported goods (first conviction): fine up to S$100,000 or 3 times the value of the goods (whichever is greater) and/or up to 2 years' imprisonment. Same penalties apply to false statements in Certificate of Origin applications.
- Fraudulent evasion of GST on imports: fine up to 20 times the amount evaded and up to 12 months' imprisonment.

Implications for businesses

This case demonstrates that origin misdescription on exports to the United States is being prosecuted in Singapore, not merely penalised at the U.S. border.

Directors and officers of companies misdeclaring origin of exported goods from Singapore carry personal exposure.

3. *Singapore Customs Circular No. 07/2026 on mandatory electronic submission of Ordinary Certificate of Origin applications, in effect from 1 August 2026*

All Ordinary Certificate of Origin applications must be submitted electronically through the systems of the five Authorised Organisations, being the SCCCI, SICCI, SICC, SMCCI and SMF. Manual submissions are no longer permissible.

Implications for businesses

This move is in line with many countries in ASEAN creating more controls over the issuance of Ordinary Certificates of Origin in light of the heightened scrutiny over origin declarations.

4. *Singapore Customs Circular 11/2026, dated 10 September 2026 regarding advisory on under-declaration of import values for seafood, fruit and vegetables*

The circular states that Customs detected under-declared import values in these product groups and has reminded traders, importers and declaring agents to declare accurate and complete values.

Customs has urged traders to review past import transactions and make disclosures using the voluntary disclosure programme.

Implications for businesses

Importers in these categories should review historic declarations promptly, as the advisory signals that enquiries will follow and voluntary disclosures before queries from Customs carries materially better outcomes.

5. *Accession of Costa Rica to the Digital Economy Partnership Agreement ("DEPA"), 17 September 2026*

Costa Rica became DEPA's fifth Party and second acceding member, presenting its Instrument of Accession on the sidelines of the Future of Investment and Trade Partnership meeting in Auckland.

Implications for businesses

DEPA remains the principal plurilateral vehicle for digital trade rules covering data flows, electronic invoicing and digital identities, and each accession increases its practical relevance for Singapore-linked digital supply chains.

Malaysia

1. *Enforcement of the prohibition on exports to Israel – container detentions at the Port of Tanjung Pelepas from 7 August 2026*

Malaysia implements a prohibition on direct or indirect exports to Israel pursuant to Item 15 of the Second Schedule to the *Customs (Prohibition of Exports) Order 2023*, as amended by the *Customs (Prohibition of Exports) (Amendment) Order 2024* in force from 1 May 2024.

There have been reports of two cases of containers being detailed pursuant to this prohibition.

In the first case, the Malaysian Border Control and Protection Agency ("**MCBA**") detained and inspected a container at the Port of Tanjung Pelepas. Reports indicate the shipment originated in the Philippines and was consigned (or routed) toward Elbit Systems in Israel. The container has reportedly not been released; the agency is examining the goods' nature, intended use and whether they are strategic goods under Malaysia's *Strategic Trade Act 2010* regime.

In the second case, three further containers detained at the Port of Tanjong Pelepas. The containers were reported to be destined for Ashdod Port, Israel, and were loaded with electric-bike parts shipped by Chinese manufacturer Chongqing Mobimax Technology Co.

We would like to highlight that the Order carries a transit carve-out for cargo passing through Malaysian ports en route between other countries. These detentions suggest Malaysian authorities are taking a stricter interpretation of the transit carve-out than previously assumed – i.e., transshipment through Malaysian ports is not treated as automatically outside the prohibition where the ultimate destination is Israel.

Policy intent

Malaysia is applying the prohibition to indirect exports and to transhipment, not merely to goods of Malaysian origin destined directly for Israel. The first detained container originated in the Philippines and the second group was shipped by a Chinese manufacturer, so neither involved Malaysian goods.

Implications for businesses

The practical implications for businesses routing cargo via Malaysia ports are as follows:

- The transit carve-out appears to be subject to a stricter interpretation and can no longer be relied on as a safe harbour where the destination is Israel in the case of transhipments.
- The export prohibition applies to all goods, not just goods subject to Malaysia's export control regime.
- Non-Malaysian shippers, carriers, and freight forwarders calling Port of Tanjong Pelepas (and by implication Port Klang) should treat Israel-nexus bookings as high-risk, screen underlying shipper/consignee against Israeli end-users and consider whether the transit carve-out will apply to their shipments.

Indonesia

1. *Government Regulation No. 24 of 2026 on the governance of strategic natural resource commodity exports, issued 20 July 2026*

Government Regulation No. 24 of 2026 provides the "one-door" strategic-commodity export regime whose implementing Permendag instruments we reported last quarter.

It designates PT Danantara Sumberdaya Indonesia ("**PT DSI**") as the sole exporter of crude palm oil, coal and ferroalloys with effect from 1 January 2027, and expressly permits PT DSI to determine a "reasonable margin" in carrying out exports.

Policy intent

This implements the architecture whereby the State is inserting a single intermediary between Indonesian producers and world markets for three of the country's largest export commodities, with a statutory entitlement to a margin.

Implications for businesses

Buyers of Indonesian crude palm oil, coal and ferroalloys must plan for a change of counterparty to PT DSI from 1 January 2027. They should also review the term of existing offtake agreements, change-in-law provisions and the treatment of PT DSI's margin in pricing formulae.

Thailand

1. *Dual-use items export licensing in force for Category 0 (nuclear-related items) from 30 July 2026*

From 30 July 2026, exporters of dual-use items listed in Category 0 must obtain an export licence before customs clearance, with licence verification integrated into the Customs clearance process.

Category 0 comprises: 0A systems / equipment / components; 0B test / inspection / production equipment; and 0C materials.

The regime builds on the National Control List issued in May 2026, covering dual-use Categories 0 to 9 and aligned to the EU 2023 dual-use list, under the *Trade Controls on Weapons of Mass Destruction Act B.E. 2562 (2019)*.

Export license applications are made through the Department of Foreign Trade's e-TCWMD system.

Operators must obtain a licence before completing customs export procedures where the HS tariff code and the technical specifications both fall within Category 0.

If the HS code falls within Category 0 scope but the technical specifications do not meet the prescribed criteria, exporters may use exemption code "Exempt 99" during customs clearance in lieu of a licence.

Customs Announcement 85/2569 lists the covered HS codes and requires licence data to be linked via the National Single Window prior to export declaration.

Implications for businesses

This signals Thailand's dual-use regime is now operational, and non-compliance now risks shipment delays at the border rather than merely regulatory exposure.

Exporters from Thailand should review the classification of their products against the National Control List and register for e-TCWMD if they need to apply for export licenses.

Although the licensing requirements for Categories 1-9 are not yet enforced, we expect that they will be rolled out in phases.

For clients exporting non-nuclear dual-use items from Thailand (telecoms, electronics, computing, encryption, sensors, aerospace, etc.), no export licence is required today, but internal catch-all screening, end-use/end-user checks and WMD red-flag protocols should already be in place because (i) the WMD Act's end-use catch-all applies regardless of category, (ii) Phase 2 is coming, and (iii) Thai customs can delay shipments on WMD-nexus grounds under the Act even where no licence line is yet in force.

Vietnam

1. Circular No. 42/2026/TT-BCT, issued 29 July 2026 and effective from 12 September 2026 — the dual-use goods control list

On 29 July 2026 Vietnam's Ministry of Industry and Trade ("**MOIT**") issued *Circular 42/2026/TT-BCT* ("**Circular 42**"). It sets out the detailed list of dual-use goods that MOIT manages, issued under Article 7(2) of *Decree 259/2025/ND-CP* ("**Decree 259**") on strategic trade control (i.e., Vietnam's export control regime). *Circular 42* came into effect on 12 September 2026.

Decree 259 provides that the licence regime is operationalised once the responsible ministry has published its detailed list pursuant to Article 7(3). *Circular 42* therefore activates the MOIT licensing for the goods it covers.

From 12 September 2026, a MOIT licence is needed to export, temporarily import for re-export, transfer at the border checkpoints, tranship or transit any of these goods listed in *Circular 42* through Vietnam.

The list in *Circular 42* sets out the HS codes, descriptions, and technical and technological specifications of controlled goods for the following co-related ECCNs:

- **Electronics:** High-power and high-voltage DC power supplies (3A226/3A227); frequency changers ≥600 Hz (3A225);
- **Chemicals:** High explosives, shaped and linear cutting charges, and detonating cord (1C239/1A008.a-1A008.c); electric detonators (1A007.b); nitrate esters (1C111.c); hydrides and organometallics above 99.999% purity used in semiconductor manufacturing (3C003.a-3C003.b/3C004); and syntactic foam (8C001).
- **Metals and alloys**: High-strength alloys of magnesium, nickel, titanium and aluminium made from powder (1C002.b); maraging steel (1C116); titanium-stabilised duplex stainless steel (1C118); tungsten, molybdenum, bismuth, magnesium, calcium, hafnium, beryllium and rhenium (1C117/1C226-1C241).
- **Unmanned aerial vehicles**: Heading 8806 drones built to fly beyond the operator's line of sight, with endurance ≥1 hour, or ≥30 minutes plus stable flight in gusts ≥46.3 km/h (9A012).

Goods managed by other ministries, such as the Ministry of Science and Technology, Health or Construction, are licensed against those ministries' own lists to be issued. That said, the catch-all in Article 4(3) of *Decree 259* still applies to goods that are not listed.

Key points of Decree 259

Decree 259 was issued on 10 October 2025 and took effect the same day. It sets out Vietnam's regime for strategic trade control.

1. **Covered activities.** Export, temporary import for re-export, transfer at the border checkpoints, transhipment and transit of strategic trade goods. These are weapons of mass destruction, conventional weapons and dual-use goods. Transit and transhipment are expressly covered.
2. **List-based licensing.** Listed dual-use goods need a licence, with an exemption for national defence and security purposes. Each ministry publishes its own detailed list with HS codes and specifications, agreed with the Ministries of Defence, Public Security, Foreign Affairs and Finance.
3. **Catch-all.** A license is also required where goods are suspected to be used for production or use of weapons of mass destruction ("**WMD**") or end-users are named under list of designated entities even if the goods are not specified in the list of goods required licenses. MOIT can also add licensing requirements to meet international commitments.

4. **Duties to notify.** Traders must notify MOIT and the Ministry of National Defence when they detect or suspect WMD end use, or a designated recipient or end user. The Ministry of National Defence publishes the designated-persons list.

5. **Two types of licence.** Per consignment licenses are valid for 3 months. Bulk licenses are valid for 12 months with no limit on quantity and is available only to traders whose internal compliance programme MOIT has certified.

6. **Application dossier and timing.** The dossier comprises: (a) the application form; (b) an end-use statement from the importer or end user, in English with a Vietnamese translation; (c) documents relating to the dual-use goods shipments; and (d) a report on transactions pursuant to previous licences (if any).

   Processing takes about 7 working days from a complete dossier, longer if another ministry is consulted.

7. **Internal compliance programme ("ICP").** A ICP is voluntary and comprises of six components: (a) management commitment; (b) end-user and end-use screening; (c) regulatory updates; (d) training; (e) record-keeping; and (f) notification procedures.

   After 2 years of operation a trader can apply for MOIT certification of their ICP, which involves an on-site inspection. Certification is valid for 5 years.

8. **Ongoing obligations.** Licensed traders must keep records for at least 5 years and file an annual report with MOIT by 30 January of each year.

9. **Revocation.** Licences can be revoked for false information, breach of the licence, proliferation-related violations, or changes in national security policy and UN Security Council resolutions.

Policy intent

Vietnam legislated a strategic trade control framework in October 2025 but had no operative control list, which left the regime largely theoretical.

The list closes that gap, and the timing aligns with Vietnam's engagement with Korea and with U.S. pressure on transhipment of controlled technology through Southeast Asia.

This is an important step as Vietnam positions herself as a new manufacturing hub for high technology products.

Implications for businesses

Businesses operating in Vietnam which deal with dual-use items should consider the following:

- Reclassify Vietnam export, temporary import, transhipment, and transit flows now to see if they are caught by the new regime.
- Map existing EU/U.S. classifications to *Circular 42* using the reference ECCNs, then confirm the Vietnamese HS code and specifications.
- Hub and transhipment operators need to check whether goods moving through Vietnamese ports are on the list, even where Vietnam is not the destination.
- Start an internal compliance programme now if you have regular volumes. The 2-year track record needed for time-based licences only starts running once the programme is in place.
- Build catch-all screening against the Ministry of National Defence's designated-persons list into order management.
- Please also review against the Ministry of Science and Technology list set out in *Circular 30/2026/TT-BKHCN* dated 6 Jun 2026 which covers the following HS code co-related ECCNs:
  - **Radioactive materials and nuclear equipment**: Uranium and thorium ores and concentrates, natural and depleted uranium, and thorium (0C001); enriched uranium, plutonium and unirradiated fuel elements (0C002); tritium (1C235); actinium, californium, curium and other listed isotopes (1C236); other radioactive elements and isotopes (1C237/1C012.b); nuclear reactors, reactor parts and spent fuel elements (0A001.a-0A001.g); isotope separation equipment (0B001.a-0B001.b); uranium conversion systems (0B003.a-0B003.h); nuclear fuel fabrication equipment (0B005); and reprocessing equipment for irradiated fuel (0B006).
  - **Electronics**: Processing microcircuits (3A501.a.16); radiation-hardened

integrated circuits (3A001.a.1); semiconductor and polycrystalline substrates (3C005.a-3C005.b); and positive resists (3C002.a.1).

- **Computers**: Computers with an extended operating temperature range or designed to withstand high **radiation** (4A001.a.1-4A001.a.2); and computers for missile modelling, simulation or design integration (4A102).
- **Telecommunications, sensors and lasers**: Telecommunications equipment hardened against electromagnetic pulse, radiation and extreme temperatures (5A001.a); mobile telecommunications interception and jamming equipment (5A001.f); telemetry and telecontrol equipment (5A101); magnetometers, magnetic gradiometers, underwater electric field sensors, compensation systems and underwater electromagnetic receivers (6A006.a-6A006.e); high-precision gravimeters and gravity gradiometers (6A007/6A107.a); streak, framing and other high-speed cameras and their components (6A003.a.3-6A003.a.5 /6A203.a-6A203.c); radiation-hardened television cameras (6A203.d); velocity interferometers for velocities above 1 km/s (6A225); pressure gauges for pressures above 10 GPa (6A226.b); and acoustic seabed survey and underwater detection systems (6A001.a.1)

2. *Decision No. 2232/QD-BCT, issued 11 September 2026 and effective from 15 September 2026 — restructuring of the Import-Export Department and temporary suspension of paper certificates of origin*

This decision restructures the Import-Export Department into four Regional Import-Export Management Divisions, each empowered to issue certificates of origin. As the issuing authorities have been renamed, the issuance of paper certificates of origin is temporarily suspended pending re-registration of signatures and seals with counterpart authorities.

Issuance of electronic certificates of origin are not impacted by this development.

Implications for businesses

Exporters should take note of this development especially if their overseas customers require certificates of origin. Expect delays in obtaining paper certificates of origin and use of electronic certificates of origin should be discussed.

3. *New rules on cybersecurity and civil cryptography: Decrees 331/2026/ND-CP (19 August 2026), 332/2026/ND-CP (19 August 2026) and 341/2026/ND-CP (1 September 2026), and Circular 126/2026/TT-BQP (2 September 2026)*

Vietnam issued four instruments implementing *the Law on Cybersecurity No. 116/2025/QH15*. Together they set up two parallel licensing regimes, one for cybersecurity products run by the Ministry of Public Security ("**MPS**") and one for civil cryptography run by the Government Cipher Board ("**GCB**"). They also overhaul the security classification of information systems.

› ***Decree 331:* information system security levels**

This decree deals with systems used by State agencies, and systems providing online services, are classified from level 1 to level 5.

Every system needs a risk assessment, a security plan, a check of security conditions before launch, and periodic testing. The compliance and appraisal requirements depend on the level that the system is classified.

Cybersecurity incidents are to be reported to MPS within 24 hours (initial notice of serious incidents) and 72 hours (full report).

Systems already under construction before 1 July 2026 must meet the new requirements by July 2027.

› ***Decree 332: cybersecurity products and services***

A business licence from the MPS is needed to supply cybersecurity products as well as cybersecurity services such as:

- testing, monitoring and anti-intrusion products; and
- security services, including consulting, monitoring, incident response, data recovery, VPN/IP-masking and bug bounties.

MPS business licence holders must:

- be a Vietnamese-incorporated entity;
- if foreign invested, have more than 5 years left on the investment term; and
- pass security vetting of managers.

Importing or exporting any of 25 listed cybersecurity products needs an MPS permit. The listed cybersecurity products include:

- inspection and assessment tools;
- monitoring tools;
- anti-attack and anti-intrusion products;
- "other" products: cybersecurity monitoring, wireless jamming and suppression, digital forensics, network-suppression tools, and IP-masking tools (VPN or proxy).

The licence applies only to goods whose HS code, description and technical specifications all match the list.

› ***Decree 341: civil cryptography***

A GCB business licence is needed to supply civil cryptography products and cryptography services.

Importing or exporting listed products require a GCB permit which is valid for 3 years. The listed products include:

- key generation and management;
- data-at-rest security;
- internet data-exchange security;
- IP security;
- telephone security;
- radio security;
- fax and telegraph security.

The licence applies only to goods whose HS code, description and technical specifications all match the list.

Products that combine civil cryptography and cybersecurity functions (i.e., dual-used goods) are licensed by MPS after consulting the GCB.

Decree 341 provides a list of exclusions from the licensing regime which include:

- Mass-market software and devices where cryptography is not the main function, such as operating systems, browsers, tablets and cameras.
- Phones without end-to-end encryption.
- Basic access smart cards and DRM.
- Remote-administration tools, mass-market self-encrypting drives, and cyber-defence tools.
- TPM chips and wireless-access protection.
- Products designed for health-sector use.

Users must declare to the GCB any civil cryptography products not bought from a licensed supplier.

› ***Circular 126: high-risk civil cryptography products***

Circular 126 sets our high-risk civil cryptography products that need certification from a body appointed by the Ministry of National Defence, as well as a quality inspection at time of import.

High-risk civil cryptography products already on the market have until September 2028 to comply.

Implications for businesses

Vietnam has through the issuance of the above regulations operationalised its cybersecurity regime.

We understand that importers and exporters of products caught by the various regulations now require licenses and permits to continue to operate.

LATEST U.S. SECTION 301 INVESTIGATIONS

1. Forced-labour practices, final determinations in force from 24 July 2026

The succession to the IEEPA tariffs that we anticipated last quarter took effect as scheduled.

Following a Presidential Memorandum of 23 July 2026, the U.S. Trade Representative ("**USTR**") published its notice of final action at 91 FR 47318 on 28 July 2026 under Docket Nos. USTR-2026-0265 and USTR-2026-0266.

The duties took effect at 12:01 a.m. U.S. Eastern Time on 24 July 2026, with a transit exception for goods loaded before that time and entered before 12:01 a.m. on 28 July 2026.

Section 122's 150-day statutory limit expired at the same instant, so the Section 301 duties replaced the 10% global surcharge without a gap.

The operative Asia-Pacific rates are as follows.

- **12.5% flat:** China, Hong Kong, Singapore, Thailand, Vietnam, the Philippines, Australia and New Zealand;
- **12.5% net of MFN:** Japan and Korea;
- **10% flat:** Indonesia, Malaysia, Cambodia, India, Bangladesh, Pakistan and Sri Lanka; and
- **10% net of MFN:** Taiwan.

"Net of MFN" means the Section 301 duty is set so that MFN plus Section 301 equals the headline rate, and is zero where the MFN rate already equals or exceeds it. All other economies stack the Section 301 duty on top of the Column 1 MFN rate. Carve-outs apply to goods already subject to Section 232, to USMCA-originating Canadian and Mexican goods, to certain Jordan and CAFTA-DR textiles, and to the HTS codes in Part A of Annex II, with country-specific carve-outs for Malaysia and Indonesia.

On 15 September 2026 the USTR convened more than 50 trading partners with the Department of Homeland Security, Customs and Border Protection and the Department of Labor for training on enforcing forced-labour import prohibitions, recording that twelve additional economies had adopted such prohibitions by July 2026, naming Cambodia, India, Indonesia, Pakistan and Sri Lanka among them.

Implications for businesses

Businesses in 12.5% economies should expect their governments to come under pressure to legislate force labour regulations, and should treat a reduction as a realistic prospect rather than a remote one.

Taiwan's new import-blocking mechanism, described above, should be read in this light. Separately, the tariff-rate quotas directed for

Bangladesh, Cambodia, Indonesia and Malaysia on textiles, apparel and cotton have still not been established by Federal Register notice, so those goods remain at 10% pending a further notice.

2. Structural excess capacity in manufacturing, still no determination

Press reports of 19 September 2026 indicate that the USTR is now expected to hold the announcement until after the Xi–Trump summit in Washington on 24 September 2026, reversing the earlier expectation that the report would land before the summit.

The unpublished report is reported to recommend 7.5% for China, which would stack on the existing 12.5% forced-labour duty to reach the approximately 20% ceiling that China has indicated is consistent with the truce. The rates are understood not yet to have been finalised.

Implications for businesses

Twelve of the sixteen named economies are in the Asia Pacific: China, Korea, Japan, India, Indonesia, Malaysia, Thailand, Vietnam, Singapore, Taiwan, Cambodia and Bangladesh.

The USTR has signalled that excess-capacity rates combined with forced-labour rates will not exceed those agreed in recent trade deals, which caps but does not eliminate the additional exposure.

Exporters in the named economies and sectors should model a further tariff layer on top of the rates now being paid, and should have exclusion-request strategies prepared, as the window following a determination is typically short.

3. Litigation — consolidated challenges to the forced-labour action, oral argument 30 September 2026

Three challenges to the forced-labour action are proceeding together before the U.S. Court of International Trade under a master case: a small-business proposed class action filed 24 July 2026 and a 25-state Attorney-General complaint filed 3 August 2026, co-led by Oregon, Arizona and California.

A procedural order of 13 August 2026 set the briefing schedule, with defendants' consolidated response due 4 September, amicus briefs 11 September, plaintiffs' reply 18 September and the joint appendix 21 September. Oral argument was set for 30 September 2026 at 10:00 Eastern Time.

Implications for businesses

Importers paying the forced-labour duties should ensure they are protecting their refund position, by timely protest and by keeping entries unliquidated where possible, ahead of a decision that could come within months of argument.

4. Other Section 301 activity affecting the region

The China WTO compliance review proceeded based on the notice published on 18 August 2026, with the comment period closing on 17 September and a public hearing held on 30 September 2026.

The Phase One implementation investigation, self-initiated in October 2025, is expected to produce a determination in the autumn.

The second four-year review of the China technology transfer action continues, with existing tariffs from 7.5% to 100% and product exclusions running to 9 November 2026.

The suspension of the maritime, logistics and shipbuilding measures expires on 10 November 2026. Semiconductor tariffs under that action are scheduled for 23 June 2027. An investigation into Vietnamese intellectual property protection and enforcement, self-initiated on 29 May 2026 following Vietnam's designation as a Priority Foreign Country, has produced no determination timetable.

Implications for businesses

Section 301 remains the principal risk for Asian exporters to the United States. Companies should monitor Federal Register notices for their sectors and engage in comment and hearing processes, which materially shape final remedies.

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About Taxise Asia LLC

Taxise Asia LLC is a Singapore-based law firm specialising in international tax and international trade law. Founded in 2019 by some of the region's market-leading international tax and international trade lawyers and practitioners,

Taxise Asia offers practical and audit conflict-free objective advice on complex local and international tax and international trade matters drawn from its unique mix of professionals with law firm, in-house, income tax tribunal, academia, and international organisation experience.

Our International Trade Practice

Taxise Asia's international trade practice advises multinational companies on the full range of trade and customs matters, including tariff classification and valuation, customs compliance, free trade agreement utilisation, export controls, trade remedies, and the trade dimensions of cross-border supply chain restructuring.

Our practice is integrated with our tax and transfer pricing capability, which is a key differentiator when advising on matters where trade and tax considerations intersect — such as customs valuation, related-party pricing, and supply chain design. We have advisors and partner firms to provide clients with high quality advice across the Asia Pacific region.

Asia Trade Network – Curated Regional Capabilities

A key differentiator is our curated Asia trade network, bringing together specialist trade practitioners across major Asian economies. We have established dedicated capabilities across Singapore, Indonesia, Malaysia, Philippines, Thailand, China, India, South Korea and Japan. This allows us to support clients on multi-jurisdictional trade and supply chain matters — including tariffs and customs, export controls, free trade agreement strategy, and trade-related tax considerations — with on-the-ground expertise and regional coordination. Our network model means clients receive advice from local specialists who understand the regulatory environment in each market, coordinated by WTS Taxise as a regional hub.

In the current environment of heightened trade policy volatility — including the proliferation of U.S. tariff measures, ongoing Section 301 investigations, supply chain diversification pressures and increased customs enforcement across Asia — our integrated tax and trade capability, combined with our regional network, positions us to help clients navigate complexity and identify opportunities across the region.

Areas of trade service

- Customs classification, valuation, origin, and post-clearance audit defence across all major Asia Pacific jurisdictions.
- Advice on export control, cybersecurity and sanctions regimes in the Asia Pacific region.
- Trade-remedy representation (anti-dumping, countervailing duty, safeguards) before regional and national investigating authorities.
- Free Trade Agreement utilisation strategies and origin determination.
- Supply chain design, restructuring, implementation and operational alignment.
- Internal investigations, voluntary disclosures, and enforcement-defence in customs and trade-control matters.

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