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Circular No 33/99

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CUSTOMS AND EXCISE DEPARTMENT

55 Newton Road

#10-01 Revenue House

Singapore 307987

REPUBLIC OF SINGAPORE

Telephone : 355 2048

Telefax : 250 8663

Homepage : <http://www.gov.sg/customs>

E-mail : CED\_Email@ced.gov.sg

To All Licensed Warehouse and Excise  
Factory Operators

## MARKING OF LOT NUMBERS

Currently, all cartons, boxes, packages containing dutiable goods entering a licensed warehouse have to be marked with the lot number on at least two sides of the cartons or packages. This is to enable the dutiable stocks to be easily identified and to facilitate stock checking.

2 To further facilitate the trade and to reduce business cost, I am pleased to inform you that with immediate effect, you need only to mark at least one side of every carton or package of dutiable goods deposited in a licensed warehouse or excise bond.

3 For import of dutiable tobacco and liquors in palletised form and shrink-wrapped in plastic sheeting, the palletised cargo shall continue to be marked with only one lot number. If the dutiable goods are released for re-export in the same form (i.e. palletised and shrink-wrapped with plastic sheeting), no additional marking of the lot number is necessary. However, if they are to be released for local consumption, each carton or package of the palletised goods is to be marked with the lot number on at least one side.

4 All packages of the above goods which are released from the licensed warehouse or excise factory have to be stamped or stencilled appropriately with the legends, "E", "For Export", "Duty Paid", "For Ship's Use" or "Singapore Duty Not Paid" on at least one side of each package. The lot number and the markings have to be marked in indelible ink and the size of each character of the lot number is at least 3 cm in height.

5 Customs Circular No. 12/96 dated 2 May 96 is cancelled and replaced by this circular.

TAY CHIN LEONG  
HEAD WAREHOUSING  
For DIRECTOR-GENERAL OF CUSTOMS & EXCISE  
SINGAPORE  
lotnolwexcise



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