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Circular No 26/99

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CUSTOMS AND EXCISE DEPARTMENT

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All Traders and Declaring Agents

WAIVER OF ANALYSIS OF LIQUORS FOR SPECIAL OCCASIONS

This department has been allowing waiver of liquor analysis to facilitate payment of duty on liquors imported for special occasion / purpose, such as exhibition, wine tasting, and personal import, etc. In our continuing effort to provide better services to the trading community, we are pleased to announce that with effect from 1 Jul 1999, the maximum quantum of liquors that can be allowed waiver of liquor analysis, will be increased as follows:

<u>Type of Liquors</u>	<u>Maximum Quantum</u>	
Beer and Ale Stout and Porter Cider, porter and Shandy	} 54 litres	
Still wines (with alcoholic strength not exceeding 15% vol) Sparkling wine Vermouth		} 54 litres
Brandy, Whisky, Rum Gin, Vodka, Liqueur		
Fortified Wines (normally with alcoholic strength exceeding 15%.vol)	} 27 litres	
Others Including Samsoo	} 27 litres	

2 We wish to remind you that waiver of liquor analysis will be allowed subject to the following conditions:

- a) The quantum does not exceed limits stated above;
- b) If there is any doubt as to the classification type for the purpose of assessment of duty, the higher rate applies; and
- c) No claims for refund will be entertained.

3 Please be informed that E-filing of application for waiver of liquor analysis is now available round the clock at our website @ <http://www.gov.sg/customs/trade/waiver.html>. Through this web-enabled application, you would enjoy not only convenient service but also speedy approval thus resulted in savings in time and money. If you need further clarification and information, please call Liquor/Tobacco Officer Mr Toh Cheng Ho at Tel No. 355 2103.

HO ANN CHUAN,
HEAD DOCUMENTATION
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE



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The Way of Excellence in Public Service