

Our Ref: Customs CRB 21/ Vol 3  
Circular No 15 / 99  
Date: 7 Apr 99



**CUSTOMS AND EXCISE DEPARTMENT**

55 Newton Road #10-01  
Revenue House, Singapore 307987  
**REPUBLIC OF SINGAPORE**  
Telephone : 2728222  
Telefax : 2508663  
Homepage : <http://www.gov.sg/customs>  
Email : [ced\\_email@ced.gov.sg](mailto:ced_email@ced.gov.sg)  
DID : 355 2094

All Traders and Declaring Agents

**CLASSIFICATION OF COOKING WINE WITH SALT CONTENT**

With effect from 1 Jul 99, cooking wine will only be classified non dutiable under HS heading 2103 if it fulfils the following salt content stated below:

- (a) Salt content of at least 1.5 grams per 100 ml of cooking wine of alcoholic strength of 21% and below; and
- (b) The amount of salt content will have to be increased proportionately if alcoholic strength of the wine is above 21%. The formula is 1.5 grams of salt x (alcohol strength /21) per 100 ml.

2 Every bottle of the cooking wine should bear the label for culinary purposes and with the salt content stated. Customs officers may make random checks on the goods for DSS analysis on the salt content and alcoholic strength of the cooking wine.

3 Cooking wine that do not fulfil the above requirements will be classified dutiable as alcoholic beverages.

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



CERT. NO : 96-2-0877  
SS ISO 9002 : 1994

