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Licensed Warehouse Operators & Liquor Importers

COMMON ERRORS ON DUTY PAYMENT DECLARATIONS FOR LIQUORS

This circular is issued as a guide to address common errors in Duty Payment Declarations for liquors to be released from licensed warehouses.

INCORRECT PACKING DENOMINATION

We have observed that there has been a high rate of rejection on account of incorrect Packing denomination. Packing denomination refers to the quantity to be declared in the "In Pack" field for liquor products. The field is for declaring the number of bottles packed in a single carton, such as "6 bottles", "12 bottles", "24 bottles" etc.

The declared packing denomination must tally with that earlier declared in the Inward Permit. Please therefore check the stock inventory for packing denomination before making the declaration.

HS CODES

The most common cause for erroneous "HS Code" is due to incorrect declaration of the lot number for a particular lot of goods. The Lot Number is the reference used for identification of the goods stored in a licensed warehouse. If the Lot Number is incorrectly declared, it would result in making reference to a different lot of goods and cause the rejection. For example, if you wish to pay duty on lot ABCL1234 for still wine under HS Code 220421100, but incorrectly declared the Lot Number as ABCL1324, which is the lot number for Brandy, the declaration would be rejected as the System would expect you to declare the HS Code for Brandy which is 220820110.

There have been occasions that after analysis by the Department of Scientific Services, liquor products have to be reclassified under HS codes different from those declared in the earlier Inward Permits. For such cases, please update your records and use the reclassified HS codes in the subsequent declarations.

Please use HS 220429100 if the tested volume for still wine exceeds 2 litres.

2 If you need further clarification and information, please call Mr Toh Cheng Ho, Liquor /Tobacco Officer at Telephone No. 355 2103.

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HEAD DOCUMENTATION
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE
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