

Our Ref Customs DB.AS.25.87.02

Circular No 13/99

Date 22 Mar 99



CUSTOMS AND EXCISE DEPARTMENT

55 Newton Road

#10-01 Revenue House

Singapore 307987

REPUBLIC OF SINGAPORE

Telephone : 355 2013

Fax No : 250 9606

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

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Licensed Warehouse Operators/Liquors Importers

I. STANDARD SIZE BOTTLE UNDER REGULATION 137 OF THE CUSTOMS REGULATIONS

We wish to inform you that Regulation 137 of the Customs Regulations has been amended to provide for 4 additional new standard size bottle/can for the purpose of assessment of duty on intoxicating liquors released for local consumption. With effect from 1 Apr 99, the following sizes of bottle/can with the volume of the contents within the volumetric limit as shown in Column 2 below, will be standardised @ 0.250 litres, 0.330 litres, 0.440 litres and 0.640 litres respectively:

	Column 1	Column 2
	centilitres	Volumetric Limit in centilitres
Small bottle or can	25	22.50 – 25.60
Small bottle or can	33	29.70 – 33.70
Small bottle or can	44	39.60 – 44.90
Small bottle or can	64	57.60 – 65.60

2. Under the amended Regulation 137, intoxicating liquors removed for local consumption in bottles/can will be assessed for duty at the standard sizes set out in the first column below. Bottles the contents of which fall within the limits set out in the second column below shall be deemed to be standard sizes of the appropriate description. When submitting duty payment declaration, please key-in the standard volume instead of tested volume which falls within the volumetric limit as shown below:

	Column 1	Column 2
	Centilitres	Volumetric Limit in centilitres
Magnum	150	135.00– 153.80
Bottle	75	67.50 – 76.90
Half Bottle	37.50	33.80 – 38.40
Quarter Bottle	18.75	16.90 – 19.20
Miniature	5	4.50 – 5.10
Litre	100	90.00 – 102.50
Half Litre	50	45.00 – 51.30

Small bottle/can	25	22.50 – 25.60
Small bottle/can	33	29.70 – 33.70
Small bottle/can	44	39.60 – 44.90
Small bottle/can	64	57.60 – 65.60

3. We would like to remind you that intoxicating liquors removed for local consumption in bottles not of the standard sizes set out in the amended Regulation 137, shall be assessed for duty based on tested volume as determined by the Department of Scientific Services (DSS).

II. STANDARDISATION OF ALCOHOLIC STRENGTH OF OTHER SPIRITUOUS BEVERAGES (OSB: HS CODE 2208 90 900) FOR DUTY PAYMENT

4. Currently, customs duty for Other Spirituous Beverages (OSB) is based on the tested volume and alcoholic strength as determined by DSS. Hence, for every consignment of such liquors, a sample has to be extracted and sent to DSS for an analysis. It takes about 3 to 4 days before the test result is available for the purpose of duty payment.

5. To facilitate the payment of customs duty on OSB, we have decided with effect from 1 Apr 99, to allow the standardisation of alcoholic strength of such liquor, in standard size bottle as stipulated under the amended Regulation 137 of the Customs Regulations as per paragraph 2 above. The average of the 3 last DSS test results within the past 12 months will be used by Customs as the standardised alcoholic strength. The standardised alcoholic strength as determined by Customs will be valid for one (1) year.

6. If you wish to pay duties on OSB based on standardised alcoholic strength, you should fax your application to Head, Documentation Branch at Fax No. 250 9606. A specimen copy of the Application Form is attached.

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

LUM FOOK TIN, TITUS
 HEAD DOCUMENTATION
 for DIRECTOR-GENERAL OF CUSTOMS & EXCISE
 SINGAPORE



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COMPANY LETTER HEAD

Ref:

Date:

Head Documentation Branch
Customs & Excise Department
Revenue House #10-01
55 Newton Road
Singapore 307987
Fax: 250 9606

Attn. Liquor Tobacco Officer

APPLICATION FOR STANDARDISATION OF ALCOHOLIC STRENGTH

We wish to seek your approval to standardise the alcoholic strength of _____ imported from _____ for the purpose of duty payment.
(Name of Liquor) (Country of origin)

2 The above liquor carrying the Product Code of _____ have been
(Product Code)
tested three (3) times within a period of 12 months by the Department of Scientific Services and the results of the tested alcoholic strength are as follows:

	<u>Lot No.</u>	<u>Tested Alcoholic Strength</u>
1 st Test		
2 nd Test		
3 rd Test		

Yours faithfully

Name of Signatory
Designation