

Our Ref: Customs Class 14/Vol III
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CUSTOMS AND EXCISE DEPARTMENT
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All Traders and Declaring Agents



TARIFF CHANGES



With effect from 3 May 2002 at 2pm, the new excise rates of duties on liquors and tobacco products are revised as follows:

HS CODE	EXCISE RATE	
	New	Old
2106.90 590	\$74.00 per kg	\$65.00 per kg
2203.00 100	\$3.70 per litre	\$3.10 per litre
2203.00 200	\$3.10 per litre	\$2.80 per litre
2206.00 200	\$48.00 per litre of alcohol	\$36.00 per litre of alcohol
2206.00 420	\$1.20 per litre	\$1.10 per litre
2208.90 310	\$36.00 per litre of alcohol	\$19.00 per litre of alcohol
2208.90 390	\$36.00 per litre of alcohol	\$19.00 per litre of alcohol
2208.90 400	\$40.00 per litre of alcohol	\$25.00 per litre of alcohol
3302.90 190	\$74.00 per kg	\$65.00 per kg
2401.10 100	\$150.00 per kg	\$ 96.60 per kg
2401.10 900	\$150.00 per kg	\$ 96.60 per kg
2401.20 100	\$150.00 per kg	\$ 96.60 per kg
2401.20 900	\$150.00 per kg	\$ 96.60 per kg
2401.30 000	\$150.00 per kg	\$ 96.60 per kg
2402.10 000	\$210.00 per kg	\$180.00 per kg
2402.20 100	\$ 70.00 per kg	\$ 40.00 per kg
2402.20 900	\$210.00 per kg	\$180.00 per kg
2402.90 100	\$210.00 per kg	\$180.00 per kg
2402.90 900	\$210.00 per kg	\$180.00 per kg
2403.10 100	\$210.00 per kg	\$180.00 per kg
2403.10 910	\$150.00 per kg	\$ 96.60 per kg
2403.10 990	\$210.00 per kg	\$180.00 per kg
2403.91 000	\$210.00 per kg	\$180.00 per kg
2403.99 200	\$210.00 per kg	\$180.00 per kg
2403.99 810	\$ 70.00 per kg	\$ 34.00 per kg
2403.99 820	\$ 70.00 per kg	\$ 34.00 per kg
2403.99 890	\$210.00 per kg	\$180.00 per kg
2403.99 900	\$210.00 per kg	\$180.00 per kg

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2 Also with effect from 4 May 2002, the excise duty rate of motor vehicles will be reduced from 31% to 20%. The affected HS codes are:

HS CODE	EXCISE RATE	
	New	Old
8703.10 100	20%	31%
8703.21 100	20%	31%
8703.22 100	20%	31%
8703.23 100	20%	31%
8703.24 100	20%	31%
8703.31 100	20%	31%
8703.32 100	20%	31%
8703.33 100	20%	31%
8703.90 100	20%	31%
8706.00 100	20%	31%
8707.10 000	20%	31%

The excise duty rate payable on motor vehicles which are to be registered as taxis will be revised upwards from 7% to 10%.

3 Please contact the Customs Call Centre on telephone number 63552000 followed by (*) (0) if you need further information.



MRS TAN KWANG YEOW
ASSISTANT DIRECTOR-GENERAL (REVENUE)
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE