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To All Licenced Warehouse and
Excise Factory Operators



MARKING OF LOT NUMBERS



Currently, all cartons, boxes and packages containing dutiable goods deposited in a licensed warehouse have to be marked with a lot number on at least one side of the cartons, boxes or packages. If the dutiable goods are in palletised form and shrink-wrapped in plastic sheeting, only one side of the palletised cargo need to be marked with a lot number. If the same dutiable consignment is released for re-export in the same form (i.e. palletised and shrink-wrapped), no additional marking of the lot number is required. However, if the dutiable consignment is released for local consumption or re-exported in loose cartons, boxes or packages, each carton, box or package has to be marked with the lot number on at least one side.

2 Following feedback from the trade, we are pleased to inform you that with immediate effect, for palletised and shrink-wrapped dutiable liquors and tobacco deposited into a licensed warehouse for subsequent re-export, the lot number need only be stamped or affixed onto one side of the wrapping material regardless of whether it is to be re-exported in the same form or loose. This is only applicable for dutiable liquors and tobacco exported in containerised form.

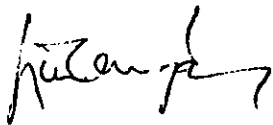
3 For dutiable goods released for local consumption, removed to another licensed warehouse or in loose cartons that are unable to make one full pallet, the current requirement to have at least one side of each carton, box or package marked or affixed with a lot number will continue.

4 To further facilitate the trade and to reduce business cost, you will be glad to know that bar-coded labels printed with lot numbers can be used in lieu of manual stamping of the lot number as long as the size of the printed lot number adheres to our requirement of at least 2 cm in height.

The Way of Excellence in Public Service

5 Notwithstanding the above, all packages, cartons and boxes of the above goods which are released from the licensed warehouse or excise factory have to be stamped or stencilled appropriately with the legends "E", "For Export", "Duty Paid", "For Ship's Use" or "Singapore Duty Not Paid" on at least one side of each package, carton or box. The appropriate legends have to be marked in indelible ink and the size of each character is at least 2 cm in height.

6 This circular supersedes the previous Customs Circular No. 20/2000 dated 6 Jun 00.



LIEW CHENG SONG

HEAD CONTROLS

for DIRECTOR-GENERAL OF CUSTOMS & EXCISE
SINGAPORE