
All Traders and Declaring Agents

**COMMON QUESTIONS ON CUSTOMS CLASSIFICATION -
CLASSIFICATION HELPLIST 1**

We highlight below some of the commonly asked questions on Customs Classification. We hope the Classification help list will be useful to you.

Q1	How are cooking wines and cognacs classified ?
A	Normally, cooking wines and cognacs prepared for culinary purposes contain about 1% to 2% of salt, pepper and other spices to improve and enlighten the taste. Such beverages are unsuitable for consumption as alcoholic beverages. Hence, cooking wines and cognacs are classified under HS code 2103.90.900 (non-dutiable) as mixed condiments and mixed seasonings.
Q2	What is the minimum alcoholic strength set in Singapore for a product to be classified as a dutiable alcoholic beverage ?
A	Beverages of an alcoholic strength by volume exceeding 0.5% vol are classified as a dutiable alcoholic beverage.
Q3	What is the HS classification for a used motor vehicle cut into front and rear sections ?
A	A used motor vehicle cut into front and rear sections falls under HS heading 87.03 (dutiable) as it still has the essential character of the complete motor vehicle. This is classified by application of the General Interpretative Rule 2 (a) of the Harmonized Commodity Description and Coding System.
Q4	What is the classification for a “motor-assisted bicycle” ?
A	A “ motor-assisted” bicycle is a bicycle fitted with an auxillary motor. The classification is based on the cylinder capacity of the auxillary motor. For example , a bicycle fitted with a 50cc motor is classified in HS code 8711.10 900, which is dutiable at 12% of the CIF value.
Q5	How are “pet-toys” classified ?

A

Toys exclusively intended for animals (eg plastic bone for dog) do not fall in HS heading 95.03 which covers toys intended essentially for persons. Toys for animals are classified based on their constituent material. For example a plastic bone for dog is classified in HS code 3926 90 900 (non-dutiable) as an article of plastics.
