

Customs EW.C.5/2/2

Circular No: 40/98

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**CUSTOMS AND EXCISE DEPARTMENT**

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To: Licensed Warehouse Operators

**SALES OF LIQUORS AT LICENSED WAREHOUSES**

Under the Customs Act (Cap70), any person who wants to sell duty-paid liquors by retail or wholesale, has to apply for a liquor licence from the Liquor Licensing Board, Customs Service Centre, 2<sup>nd</sup> level, Revenue House.

2 In this regard, any importer who intends to sell liquors which are stored in a licensed warehouse to another person is required to have such a licence. I would appreciate it if you could inform all your clients who import and store their liquors in your licensed warehouse that they need to apply for a liquor licence for the sale of their liquors by retail or wholesale.

3 For further information, kindly contact the Customs Service Centre at Tel No. 355-2000.

TAY CHIN LEONG  
HEAD WAREHOUSING  
WAREHOUSING BRANCH  
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE



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