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Licensed Warehouse Operators & Liquor Importers

COMMON ERRORS ON DUTY PAYMENT DECLARATIONS FOR LIQUORS

This circular is issued as a guide to all those involved in submitting Duty Payment Declarations via TradeNet on liquors to be released from licensed warehouses.

1) Volume/Alcoholic Strength

1.1 We have observed that there has been a high rate of rejection for Duty Payment Declarations on liquors to be released from licensed warehouse, due to wrong assessed volume and alcoholic strength being declared. In order to reduce the number of such rejections, we would like to show you the correct method of obtaining the assessed volume and alcoholic strength for duty payment purpose.

1.2 If few bottles of liquor samples from the same lot were sent for testing, you are likely to receive a liquor analysis report from the Department of Scientific Services with the volume of contents and alcoholic strength like the one shown below:

Volume of Contents (litres)	0.640 (4), 0.650 (2)
Alcoholic Strength, % Volume	16.86, 16.91

1.3 This means that 4 bottles were found to contain 0.640 litre each, and another 2 bottles with 0.650 litre each. This being the case, you have to work out the assessed volume and alcoholic strength as shown below:

Assessed Volume

0.640 x 4	=	2.560 (litres)
0.650 x 2	=	1.300 (litres)
Total	=	3.860 (litres)
3.860/6	=	0.6433 (Average of 6 bottle)
	=	0.643 (up to 3 decimal point)

Assessed Alcoholic Strength

16.86 + 16.91	=	33.77
33.77/2	=	16.885
	=	16.89% Vol (up to 2 decimal point)

1.4 For the purpose of duty payment, the average volume of contents which is 0.6433 is to be rounded up to 0.643, as the last digit “3” is to be ignored because it is lower than 5. However, if the fourth digit is 5 and above, the assessed volume will be 0.644. Alcoholic strength requires only 2 decimal point, e.g. If the average percentage is 16.885, the assessed A/S shall be 16.89. If it is 16.884, the assessed A/S shall be 16.88.

2 STANDARD SIZES

2.1 We wish to remind you that under regulation 137 of the Customs Regulations, liquors in bottles/cans will be assessed for duty at standard volumetric capacity if their contents fall within the volumetric limits as follows:-

<u>Standard Volume (Litre)</u>		<u>Volumetric Limit (Litre)</u>
1.500	...	1.350 – 1.538
1.000	...	0.900 – 1.025
0.750	...	0.675 – 0.769
0.500	...	0.450 – 0.513
0.375	...	0.338 – 0.384
0.1875	...	0.169 – 0.192
0.050	...	0.045 – 0.051

2.2 The volume of contents reflected in the DSS Report is the actual tested volume, such as 0.351 litres, 0.72 litre and 0.9 litre etc. For duty payment purpose, their assessed volume shall be 0.375 litre, 0.75 litre, and 1.00 litres respectively. When submitting duty payment declarations, please use standard volume instead of tested volume which falls within the volumetric limit shown above.

3) HS Code

The HS Code to be used for duty payment on still wine of 2 litres or less is **2204 21 100**. However, for still wine with volume exceeding 2 litres, you should use **2204 29 100**.

4) If you need further clarification and information, please call Mr Toh Cheng Ho, Liquor/tobacco Officer at Telephone No. 355 2103.

CHAN KOK YIN
DIRECTOR REVENUE
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE



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