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Circular No : 4/2005

Date : 18 Feb 2005



**SINGAPORE CUSTOMS**

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All Traders and Declaring Agents



**NOTIFICATION OF TARIFF CHANGES FOR TOBACCO PRODUCTS**

Please be informed that the following duty revision will take effect from 18 Feb 2005, at 4.00 pm:

HS Code	Description	Excise Rate	
		NEW	OLD
24011010	Tobacco leaf, not stemmed / stripped, Virginia type, flue-cured	\$300.00 per kgm	\$250.00 per kgm
24011020	Tobacco leaf, not stemmed / stripped, Virginia type, not flue-cured	\$300.00 per kgm	\$250.00 per kgm
24011030	Tobacco leaf, not stemmed / stripped, other type, flue-cured	\$300.00 per kgm	\$250.00 per kgm
24011090	Tobacco leaf, not stemmed / stripped, other type, not flue-cured	\$300.00 per kgm	\$250.00 per kgm
24012010	Tobacco leaf, partly or wholly stemmed / stripped, Virginia type, flue-cured	\$300.00 per kgm	\$250.00 per kgm
24012020	Tobacco leaf, partly or wholly stemmed / stripped, Virginia type, not flue-cured	\$300.00 per kgm	\$250.00 per kgm
24012030	Tobacco leaf, partly or wholly stemmed / stripped, Oriental type	\$300.00 per kgm	\$250.00 per kgm
24012040	Tobacco leaf, partly or wholly stemmed / stripped, Burley type	\$300.00 per kgm	\$250.00 per kgm
24012050	Tobacco leaf, partly or wholly stemmed / stripped, other type, flue-cured	\$300.00 per kgm	\$250.00 per kgm
24012090	Tobacco leaf, partly or wholly stemmed / stripped, other type, not flue-cured	\$300.00 per kgm	\$250.00 per kgm
24013010	Tobacco stems	\$300.00 per kgm	\$250.00 per kgm
24013090	Other tobacco refuse	\$300.00 per kgm	\$250.00 per kgm
24021000	Cigars, cheroots & cigarillos containing tobacco	\$352.00 per kgm	\$293.00 per kgm
24022010	Beedies	\$181.00 per kgm	\$151.00 per kgm

HS Code	Description	Excise Rate	
		NEW	OLD
24022090	Cigarettes	35.2 cents for every gram or part thereof of each stick of cigarette	29.3 cents for every gram or part thereof of each stick of cigarette
24029010	Cigars, cheroots & cigarillos of tobacco substitutes	\$352.00 per kgm	\$293.00 per kgm
24029020	Cigarettes of tobacco substitutes	35.2 cents for every gram or part thereof of each stick of cigarette	29.3 cents for every gram or part thereof of each stick of cigarette
24031011	Blended tobacco, packed for retail sale	\$352.00 per kgm	\$293.00 per kgm
24031019	Other tobacco, packed for retail sale	\$352.00 per kgm	\$293.00 per kgm
24031021	Blended tobacco, for cigarette making	\$300.00 per kgm	\$250.00 per kgm
24031029	Other tobacco, for cigarette making	\$300.00 per kgm	\$250.00 per kgm
24031090	Other cut tobacco	\$352.00 per kgm	\$293.00 per kgm
24039100	"Homogenised" or "reconstituted" tobacco	\$352.00 per kgm	\$293.00 per kgm
24039930	Manufactured tobacco substitutes	\$352.00 per kgm	\$293.00 per kgm
24039940	Snuff	\$352.00 per kgm	\$293.00 per kgm
24039950	Smokeless tobacco, including chewing and sucking tobacco	\$181.00 per kgm	\$151.00 per kgm
24039960	Ang Hoon	\$181.00 per kgm	\$151.00 per kgm
24039990	Other manufactured tobacco	\$352.00 per kgm	\$293.00 per kgm

If you are using Windows front-end software for your permit applications, you may need to adjust your PC system to accept the new rates. For further clarification, please call our Customs Call Centre at Tel No: 63552000.



LOH FOOK MENG  
ASSISTANT DIRECTOR-GENERAL (TRADE)  
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