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All Traders and Declaring Agents

STANDARDISATION OF VOLUME AND ALCOHOLIC STRENGTH FOR DUTIABLE LIQUORS

We are pleased to inform you that with effect from 24 Nov 2000, importers of selected liquors will no longer have to apply for standardisation of volume or alcoholic strength. Customs will notify the trader once the alcoholic strength or volume of a product can be standardised. Traders can then proceed to pay duty/GST through the TradeNet System using the standardised alcoholic strength or volume for their subsequent imports of the same product in the next 12 months without extracting samples for analysis.

2 The standardised volume or alcoholic strength is based on the average of the last 3 test results determined by the Department of Scientific Services (DSS) within the past 12 months and an acceptable tolerance level. The standardisation of volume covers still wine, sparkling wine and vermouth in non-standard sized bottle. The standardisation of alcoholic strength is applicable to "Other Spirituous Beverages" in standard sized bottles. A copy of the standard sized bottles is attached at Annex A.

3 The approval for standardisation is subject to the condition that there is no change to the product specifications. You are required to promptly inform Customs of such changes, if any. Failure to inform Customs of such change will constitute an offence under the Customs Act. Customs reserves the right to revoke this approval and to recover any short payment of customs duty and/or GST.

4 This circular supersedes Customs Circular No.: 24/92 dated 25 May 1992. If you require further information, please contact Customs Call Centre at telephone number 355 2000 followed by (*) (0).

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

STANDARD SIZED BOTTLES

- (1) Intoxicating liquors removed for local consumption in bottles will be assessed for duty at the standard sizes set out in the first column below.
- (2) Bottles the contents of which fall within the limits set out in the second column below shall be deemed to be standard sizes of the appropriate description.

	Column 1	Column 2
	Centilitres	Volumetric limits in centilitres
Magnum	150	135.0 to 153.8
Bottle	75	67.5 to 76.9
Half bottle	37.5	33.8 to 38.4
Quarter bottle	18.75	16.9 to 19.2
Miniature	5	4.5 to 5.1
Litre	100	90.0 to 102.5
Half litre	50	45.0 to 51.3
Small bottle or can	25	22.5 to 25.6
Small bottle or can	33	29.7 to 33.7
Small bottle or can	44	39.6 to 44.9
Small bottle or can	64	57.6 to 65.6