

Our Ref: Customs DB.AS.25.87.04  
Circular No.: 47/2000  
Date: 18 Nov 2000



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All Traders and Declaring Agents

## **DIRECT IMPORT OF NON-COMMERCIAL LIQUORS AND TOBACCO PRODUCTS**

As a further step towards improving our service level, we are pleased to announce that with immediate effect, there is no need to apply for waiver of liquor analysis or test weighing for the following categories of non-commercial imports of liquors and tobacco products. You may proceed to transmit the Customs duty/GST payment declarations directly through the TradeNet System. There will be no refund after the goods have been released from Customs control.

### Liquor products granted waiver of liquor analysis:

- a Liquor products imported for non-commercial purpose that are not meant for re-sale such as trade samples, gifts, tasting, personal items subject to the following quantities:

<b>Type of Liquors</b>	<b>Maximum Quantity permitted per consignment</b>
Beer and Ale	54 litres
Stout and Porter	54 litres
Cider and Perry	54 litres
Shandy	54 litres
Still wine (with alcoholic strength not exceeding 15% volume)	54 litres
Sparkling wine	54 litres
Vermouth	54 litres
Brandy	27 litres
Whisky	27 litres
Gin	27 litres
Rum	27 litres
Vodka	27 litres
Liqueur	27 litres
Fortified wine	27 litres
Samsoo and others	27 litres

Where the duty is payable on volumetric capacity, the volume should be based on the standard sized bottles stated in Regulation 137 (1) of the Customs Regulations as appended below. For non-standard sized bottles, the volume should be based on actual volume stated in the invoice. Where the duty is payable on per proof litre, the alcoholic strength should be based on 57.1% with the exception of fortified wine which is based on 25% and ethyl alcohol which is based on 100%.

**Customs Regulations 137(1)**

137. --(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

**Tobacco products granted waiver of test weighing:**

- a Cigarettes, cigars and like products of not more than 2 kg imported for non-commercial purpose that are not meant for re-sale such as trade samples, gifts, and personal items.
- b Unmanufactured tobacco imported by local cigarette manufacturers of not more than 10 kg.

The duty and GST are to be paid based on the nett weight stated in the invoice.

2                    This circular supersedes Customs Circular No.: 26/99 dated 29 Jun 1999.

3                    Please contact Customs Call Centre at telephone number 3552000 followed by (\*) (0) if you need further information.

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