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All Traders and Declaring Agents



NEW DUTY RATES FOR BEER AND STOUT

During the Budget Day Speech in February 2007, the Government has announced that it will move progressively towards taxing liquor on the basis of alcoholic content. With effect from 1 January 2008, beer and stout will be taxed on this new basis.

2 The Customs and Excise duty rates for beer and stout will also be harmonised at the new rates of \$16 and \$48 per litre of alcohol respectively as follows:

HS Code	Product Description	New Duty Rates	
		Customs Duty	Excise Duty
22030010	Stout & Porter	\$16 per litre of alcohol	\$48 per litre of alcohol
22030090	Beer & Ale	\$16 per litre of alcohol	\$48 per litre of alcohol

3 Please take note of the following when you are submitting your TradeNet declarations covering the above imports:

a) You need to declare the Alcoholic strength and Unit of measurement (UOM). For Alcoholic strength, it is in percentage, eg 5.40% is to be declared as 5.40. For UOM, the valid code is either "PER" or "LPA"; and

b) You need to ensure that the UOM for Customs and/or Excise duty rate is in "LPA" instead of "LTR".

4 If you need further clarification, please contact our Customs Call Centre at 6355 2000 followed by (0).

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HEAD
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