

Circular No : 4/2008

Date : 15 Feb 2008



SINGAPORE CUSTOMS

55 Newton Road, #07-01 Revenue House

Singapore 307987

Republic Of Singapore

Call Centre: 6355 2000

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All Traders and Declaring Agents

LIQUOR TARIFF CHANGES

The following duty revision will take effect from 15 Feb 2008 at 3.30pm:

HS Code	Description	Excise Rate	
		OLD	NEW
2204.10.00	Sparkling wine	\$9.50 per litre	\$70.00 per litre of alcohol
2204.21.11	Still wine, 2 ltr or less, not exceeding 15% alc/vol	\$9.50 per litre	\$70.00 per litre of alcohol
2204.21.12	Still wine, 2 ltr or less, exceeding 15% alc/vol	\$9.50 per litre	\$70.00 per litre of alcohol
2204.29.11	Still wine, more than 2 ltr, not exceeding 15% alc/vol	\$9.50 per litre	\$70.00 per litre of alcohol
2204.29.12	Still wine, more than 2 ltr, exceeding 15% alc/vol	\$9.50 per litre	\$70.00 per litre of alcohol
2205.10.10	Vermouth and other grape wine flavoured with plants or aromatic substances, 2 ltr or less, not exceeding 15% alc/vol	\$9.50 per litre	\$70.00 per litre of alcohol
2205.10.20	Vermouth and other grape wine flavoured with plants or aromatic substances, 2 ltr or less, exceeding 15% alc/vol	\$9.50 per litre	\$70.00 per litre of alcohol
2205.90.10	Vermouth and other grape wine flavoured with plants or aromatic substances, more than 2 ltr, not exceeding 15% alc/vol	\$9.50 per litre	\$70.00 per litre of alcohol
2205.90.20	Vermouth and other grape wine flavoured with plants or aromatic substances, more than 2 ltr, exceeding 15% alc/vol	\$9.50 per litre	\$70.00 per litre of alcohol
2206.00.10	Cider & perry	\$3.30 per litre	\$48.00 per litre of alcohol
2206.00.40	Shandy	\$0.80 per litre	\$70.00 per litre of alcohol
2208.20.10	Brandy, not exceeding 46% alc/vol	\$30.00 per litre	\$70.00 per litre of alcohol

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Your Satisfaction, Our Pride*

HS Code	Description	Excise Rate	
		OLD	NEW
2208.20.30	Other spirits obtained by distilling grape wine or grape marc, not exceeding 46% alc/vol	\$30.00 per litre	\$70.00 per litre of alcohol
2208.30.10	Whisky, not exceeding 46% alc/vol	\$30.00 per litre	\$70.00 per litre of alcohol
2208.40.10	Rum & other spirits obtained by distilling fermenting sugar-cane products, not exceeding 46% alc/vol	\$30.00 per litre	\$70.00 per litre of alcohol
2208.50.10	Gin & Geneva, not exceeding 46% alc/vol	\$30.00 per litre	\$70.00 per litre of alcohol
2208.60.10	Vodka, not exceeding 46% alc/vol	\$30.00 per litre	\$70.00 per litre of alcohol
2208.70.10	Liqueurs & cordials, not exceeding 57% alc/vol	\$30.00 per litre	\$70.00 per litre of alcohol
2208.90.70	Bitters and similar beverages, not exceeding 57% alc/vol	\$30.00 per litre	\$70.00 per litre of alcohol

2 When submitting your TradeNet declarations covering the above imports, please note the following:

- a) You need to declare the alcoholic strength and unit of measurement (UOM). For an alcoholic strength of 12.50%, it is to be declared as 12.50. For UOM, the valid code to be used is either "PER" or "LPA"; and
- b) You need to ensure that the UOM for the excise duty rate is to be in "LPA" instead of "LTR".

3 For further clarification, please call our Customs Call Centre at Tel No: 6355 2000, followed by (0).



MRS TAN KWANG YEOW
ASSISTANT DIRECTOR-GENERAL (TRADE)
for DIRECTOR-GENERAL OF CUSTOMS