

All Traders and Declaring Agents

AMENDMENT OF CUSTOMS DUTIES ON IMPORTED PETROLEUM PRODUCTS UNDER HS HEADING 2710

1. With effect from 17 Oct 97, the definition of Excise duty as duty on goods manufactured or imported into Singapore shall also apply to petroleum products under HS Heading 2710. Customs duty to be levied upon the products imported or manufactured in Singapore shall be as follows:

- a. For Imported Petroleum Products

The rate of duty payable on imports shall be the aggregate of the Full Duty rate and Excise Duty rate.

- b. For Locally Manufactured Petroleum Products

The rate of duty payable on goods proved to the satisfaction of the Director-General to have been lawfully manufactured in Singapore shall be the Excise Duty rate applicable to the goods.

2. The Full and Excise rates of petroleum products under HS Heading 2710 are as follows:

HS CODE	FULL RATE	EXCISE RATE
2710.00 210	NIL	46% plus \$0.78 per dal or \$7.10 per dal
2710.00 220	NIL	46% or \$5.70 per dal
2710.00 230	NIL	46% plus \$0.78 per dal or \$6.30 per dal
2710.00 240	NIL	46% or \$4.90 per dal
2710.00 250	NIL	46% plus \$0.78 per dal or \$6.80 per dal
2710.00 260	NIL	46% or \$5.40 per dal
2710.00 710	NIL	74 cts per dal
