

Our Ref: Customs Class 14/Vol III
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CUSTOMS AND EXCISE DEPARTMENT
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All Traders and Declaring Agents



TARIFF CHANGES



With effect from 28 Feb 2003 at 2.30 pm, the new excise rates of duties on liquors and tobacco products are revised as follows:

HS CODE	DESCRIPTION	EXCISE RATE	
		New	Old
2106.90.62	Alcoholic preparations to be used as raw material, for the manufacture of alcoholic beverages, in other form	\$82.00 per kg	\$74.00 per kg
2106.90.65	Composite concentrates of a kind used for the manufacture of alcoholic beverages, in other form	\$82.00 per kg	\$74.00 per kg
2204.10.00	Sparkling wine	\$10.40 per litre	\$13.00 per litre
2206.00.20	Sake (rice wine)	\$59.00 per litre of alcohol	\$48.00 per litre of alcohol
2206.00.40	Shandy of an alcoholic strength by volume exceeding 0.5% but not exceeding 1%	\$0.80 per litre	\$1.00 per litre
2206.00.50	Shandy of an alcoholic strength by volume exceeding 1% but not exceeding 3%	\$1.30 per litre	\$1.20 per litre
2208.90.10	Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	\$53.00 per litre of alcohol	\$36.00 per litre of alcohol
2208.90.20	Medicated samsu of an alcoholic strength by volume exceeding 40% vol	\$53.00 per litre of alcohol	\$36.00 per litre of alcohol
2208.90.30	Other samsu of an alcoholic strength by volume not exceeding 40% vol	\$53.00 per litre of alcohol	\$36.00 per litre of alcohol

2208.90.40	Other samsu of an alcoholic strength by volume exceeding 40% vol	\$53.00 per litre of alcohol	\$36.00 per litre of alcohol
2208.90.50	Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	\$55.00 per litre of alcohol	\$40.00 per litre of alcohol
2208.90.60	Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40% vol	\$55.00 per litre of alcohol	\$40.00 per litre of alcohol
2401.10.10	Unmanufactured tobacco, not stemmed/stripped: Virginia type, flue-cured	\$210.00 per kg	\$150.00 per kg
2401.10.20	Unmanufactured tobacco, not stemmed/stripped: Virginia type, not flue-cured	\$210.00 per kg	\$150.00 per kg
2401.10.30	Unmanufactured tobacco, not stemmed/stripped: Other, flue-cured	\$210.00 per kg	\$150.00 per kg
2401.10.90	Unmanufactured tobacco, not stemmed/stripped: Other, not flue-cured	\$210.00 per kg	\$150.00 per kg
2401.20.10	Unmanufactured tobacco, partly or wholly stemmed/stripped: Virginia type, flue-cured	\$210.00 per kg	\$150.00 per kg
2401.20.20	Unmanufactured tobacco, partly or wholly stemmed/ stripped: Virginia type, not flue-cured	\$210.00 per kg	\$150.00 per kg
2401.20.30	Unmanufactured tobacco, partly or wholly stemmed/ stripped: Oriental type	\$210.00 per kg	\$150.00 per kg
2401.20.40	Unmanufactured tobacco, partly or wholly stemmed/ stripped: Burley type	\$210.00 per kg	\$150.00 per kg
2401.20.50	Unmanufactured tobacco, partly or wholly stemmed/ stripped: Other, flue-cured	\$210.00 per kg	\$150.00 per kg
2401.20.90	Unmanufactured tobacco, partly or wholly stemmed/ stripped: Other, not flue-cured	\$210.00 per kg	\$150.00 per kg
2401.30.10	Unmanufactured tobacco, tobacco stems	\$210.00 per kg	\$150.00 per kg
2401.30.90	Unmanufactured tobacco, tobacco refuse, Other	\$210.00 per kg	\$150.00 per kg

2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	\$255.00 per kg	\$210.00 per kg
2402.20.10	Beedies	\$ 115.00 per kg	\$ 70.00 per kg
2402.20.90	Cigarettes containing tobacco	\$255.00 per kg	\$210.00 per kg
2402.90.10	Cigars, cheroots and cigarillos of tobacco substitutes	\$255.00 per kg	\$210.00 per kg
2402.90.20	Cigarettes of tobacco substitutes	\$255.00 per kg	\$210.00 per kg
2403.10.11	Smoking tobacco: blended tobacco, packed for retail sale	\$255.00 per kg	\$210.00 per kg
2403.10.19	Smoking tobacco, other, packed for retail sale	\$255.00 per kg	\$210.00 per kg
2403.10.21	Other manufactured tobacco for cigarette making: blended tobacco	\$210.00 per kg	\$150.00 per kg
2403.10.29	Other manufactured tobacco, for cigarette making: other	\$210.00 per kg	\$150.00 per kg
2403.10.90	Smoking tobacco: Other	\$255.00 per kg	\$210.00 per kg
2403.91.00	"Homogenised" or "reconstituted" tobacco	\$255.00 per kg	\$210.00 per kg
2403.99.30	Manufactured tobacco substitutes	\$255.00 per kg	\$210.00 per kg
2403.99.40	Snuff	\$255.00 per kg	\$210.00 per kg
2403.99.50	Smokeless tobacco, including chewing and sucking tobacco	\$115.00 per kg	\$70.00 per kg
2403.99.60	Ang Hoon	\$115.00 per kg	\$70.00 per kg
2403.99.90	Other manufactured tobacco, Other	\$255.00 per kg	\$210.00 per kg
2710.11.11	Motor spirit, premium leaded	\$7.10 per dal	46% plus \$0.78 per dal or \$7.10 per dal
2710.11.12	Motor spirit, premium unleaded	\$4.40 per dal	35% or \$4.40 per dal
2710.11.13	Motor spirit, regular leaded	\$6.30 per dal	46% plus \$0.78 per dal or \$6.30 per dal
2710.11.14	Motor spirit, regular unleaded	\$3.70 per dal	35% or \$3.70 per dal
2710.11.15	Other motor spirit, leaded	\$6.80 per dal	46% plus \$0.78 per dal or \$6.80 per dal
2710.11.16	Other motor spirit, unleaded	\$4.10 per dal	35% or \$4.10 per dal
3302.10.20	Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in other form	\$82.00 per kg	\$74.00 per kg

2 Please contact the Customs Call Centre on telephone number 63552000 followed by (*) (0) if you need further information.



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