



Circular No: 05/2015  
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To Traders and Declaring Agents

Dear Sir/Madam

## **REMOVAL OF SAMPLING REQUIREMENT FOR IMPORTATION OF DENATURED ETHYL ALCOHOL**

Customs currently require sample to be taken for importation of denatured ethyl alcohol for purpose of laboratory testing.

2 As part of our continuous efforts to facilitate trade, with effect from 08 Mar 2015, the sampling requirement for importation of denatured ethyl alcohol will cease. We wish to highlight that it is the importer's responsibility to ensure that the imported denatured ethyl alcohol meets the minimum concentration of the accepted denaturants set by Singapore Customs. The list of accepted denaturants and the minimum concentration of the denaturants can be found at: <http://www.customs.gov.sg/leftNav/trad/imp/Importation+of+Denatured+Ethyl+Alcohol.html>

3 Importers are required to keep supporting documents for each shipment of denatured ethyl alcohol imported and the documents could be subject to audit by Singapore Customs.

4 A list of frequently asked questions (FAQs) is attached at Annex A for your reference. For further clarification, please email to [customs\\_classification@customs.gov.sg](mailto:customs_classification@customs.gov.sg).

Yours faithfully

Goh Yeow Meng  
Head Tariffs and Trade Services  
for Director-General of Customs  
Singapore Customs

*(This is a computer-generated notice. No signature is required.)*

We hope that this circular has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this circular at [custom\\_classification@customs.gov.sg](mailto:custom_classification@customs.gov.sg).

## FAQs – Removal of Sampling Requirement for Import of Denatured Ethyl Alcohol

1. How do I know what is the denaturant and the denaturant concentration of the denatured ethyl alcohol that I am importing?

You may check with your supplier and obtain the certificate of analysis (COA) issued by your overseas supplier or an independent authority which would show the denaturant(s) and denaturant concentration.

2. How do I determine if the item qualifies as a denatured ethyl alcohol?

The denaturant(s) and/or denaturant concentration of the denatured ethyl alcohol must meet the list of accepted denaturants and their required concentration specified by Singapore Customs. The list can be found [here](#).

3. What happens if the denatured ethyl alcohol that I am importing does not meet the list of accepted denaturant(s) and/or denaturant concentration specified by Singapore Customs?

The item will be classified as undenatured ethyl alcohol. Undenatured ethyl alcohol is dutiable. The list of dutiable goods and the duty rates can be found [here](#).

4. What are the supporting documents? How long do I have to keep the supporting documents?

You are required to keep the following supporting documents relating to the shipment for 5 years:

- a. Certificate of Analysis (COA) issued by the supplier or an independent authority
- b. Bill of lading or air waybill
- c. Invoice