



Notice No: 18/2018

12 Sep 2018

To Traders and Declaring Agents

ADVISORY: CLASSIFICATION OF ALCOHOLIC BEVERAGES

Singapore Customs observes that there have been instances of incorrect declaration of HS codes for alcoholic beverages. Alcoholic beverages refer to beverages of an alcoholic strength by volume (ABV) exceeding 0.5 % volume and are dutiable. Beverages of an ABV not exceeding 0.5% volume, i.e. 0.5% or less are not dutiable.

2 Please refer to the following table for the classification of some common alcoholic beverages.

Product and Description		Classification/HS codes (STCCED 2018)	
Beer	Obtained by fermentation from malted cereals, usually flavoured with hops. Other flavourings such as herbs or fruit may be added.	2203.00.11	Stout or porter, not exceeding 5.8% ABV
		2203.00.19	Stout or porter, exceeding 5.8% ABV
		2203.00.91	Other beer (including ale), not exceeding 5.8% ABV
		2203.00.99	Other beer (including ale), exceeding 5.8% ABV
Cider & Perry	Obtained by fermentation from fruits. Cider is obtained from apple while Perry is obtained from pear.	2206.00.10	
Whisky	Obtained by distilling fermented mash of cereal grains.	2208.30.00	

Rum	Obtained by distilling fermented products of sugar cane.	2208.40.00	
Samsu	Obtained by distilling grains such as rice or sorghum. Medicated samsu refers to samsu with added ingredients such as herbs, lizards, insects, snakes, etc.	2208.90.10	Medicated samsu not exceeding 40% ABV
		2208.90.20	Medicated samsu exceeding 40% ABV
		2208.90.30	Other samsu not exceeding 40% ABV
		2208.90.40	Other samsu exceeding 40% ABV
Tequila	Obtained by distilling fermented juice of agave plant.	2208.90.99	

3 We would like to remind all traders and Declaring Agents that their responsibilities include ensuring all the information declared in the TradeNet declarations is true and correct. A person guilty of making an incorrect declaration under the Customs Act is liable on conviction to a fine up to S\$10,000 or the equivalent amount of duty and GST payable, whichever is higher, and/or imprisonment for up to 12 months.

4 For further clarification, you may email your enquiries to customs_classification@customs.gov.sg.

Yours faithfully

Chua Yock Chin
Head Tariffs & Trade Services
for Director-General of Customs
Singapore Customs

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

We hope that this notice has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this notice at customs_classification@customs.gov.sg.