



Circular No: 06/2022
25 May 2022

Traders and Declaring Agents

Dear Sir/Madam

UPDATE ON DUTY EXEMPTION AND GST RELIEF ON WINE FOR APPROVED EVENTS

Since 1 April 2009, duty exemption and GST relief is granted up to 3 bottles of wine (2.25 litres) per label per day for each exhibitor and the main conference organiser for use at approved wine exhibitions and conference events. This is to promote wine trading activities and help develop the wine industry in Singapore.

2 To qualify for the duty exemption and GST relief, the wine imported must be meant for use at wine exhibitions and conference events approved under the Business Events in Singapore (BEiS) scheme which is open to all businesses/companies or associations in the Meetings, Incentives, Conventions & Exhibitions (MICE) sector. The BEiS is administered by the Singapore Tourism Board and information on BEiS is available in the following url:

<https://www.stb.gov.sg/content/stb/en.html>

3 Wine falling under HS Headings 2204 and 2205 and selected HS Headings 2206 will qualify for duty exemption and GST relief. The list of approved wines has been updated and is attached in the Annex enclosed.

4 Approved wine may be contained in one or more bottles or other containers. The wine may only be used for the purpose of sampling by representatives of any business during the approved event and within the approved premises. Duty and GST will be payable if the tax-exempted wine is sold, disposed of or transferred locally. For ease of identifying the approved wines, good quality temper-proof, non-removable and non-reusable stickers must be affixed on the body of the exempted bottles.

Permit Application

5 Please observe the following revised procedures when applying for a Duty Exemption and GST Relief Certificate (TradeNet® permit) for the wine:

- i. The qualified trader/exhibitor and its authorised agent must be registered with Singapore Customs;
- ii. The TradeNet® permit under Message Type “IN-NON-PAYMENT” with Declaration Type “GTR” must be declared by the authorised agent for each direct import or release from licensed warehouse;
- iii. The Place of Receipt to be declared is “**EXEMPTW**” instead of “EXEMPT” and the Place of Release will depend on whether it is a direct import (e.g. KZ) or release from licensed warehouses (e.g. LWxxx);
- iv. The Claimant information registered with Singapore Customs must be filled. Exhibitors who are not registered in Singapore for business purposes (e.g. foreign companies) will need to instruct their appointed forwarders/event organiser to register with Singapore Customs as claimants before they can submit the required permit applications. Exhibitors registered in Singapore for business purposes must register with Singapore Customs directly as claimants using their own UEN. To register for a claimant, please fill up the claimant application form available on the Singapore Customs’ website at www.customs.gov.sg > E-Services > Customs Forms & Service Links under Registration Forms.
- v. An import licence from the Singapore Food Agency (SFA) is required for imports of wine. Please obtain the required licence in advance.

6 Customs Circular No. 03/2009 dated 9 March 2009 is rescinded.

Yours faithfully

Raine Ng (Ms)
Head Procedures & Systems Branch
for Director-General of Customs
Singapore Customs

(This is a computer-generated circular. 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 customs_documentation@customs.gov.sg.

HS Code	Product Description
2204.10.00	Sparkling Wines
2204.21.11	Wine of fresh grapes of alcoholic strength not exceeding 15% vol in containers of 2 litres or less
2204.21.13	Wine of fresh grapes of alcoholic strength exceeding 15% but not exceeding 23% vol in containers of 2 litres or less
2204.21.14	Wine of fresh grapes of alcoholic strength exceeding 23% vol in containers of 2 litres or less
2204.22.11	Wine of fresh grapes of alcoholic strength not exceeding 15% vol in containers of more than 2 litres but not more than 10 litres
2204.22.12	Wine of fresh grapes of alcoholic strength exceeding 15% but not exceeding 23% vol in containers of more than 2 litres but not more than 10 litres
2204.22.13	Wine of fresh grapes of alcoholic strength exceeding 23% vol in containers of more than 2 litres but not more than 10 litres
2204.29.11	Wine of fresh grapes of alcoholic strength not exceeding 15% vol in containers of more than 10 litres
2204.29.13	Wine of fresh grapes of alcoholic strength exceeding 15% but not exceeding 23% vol in containers of more than 10 litres
2204.29.14	Wine of fresh grapes of alcoholic strength exceeding 23% vol in containers of more than 10 litres
2204.21.21	Grape must with fermentation prevented or arrested by the addition of alcohol and alcoholic strength not exceeding 15% vol in containers of 2 Litres or less
2204.21.22	Grape must with fermentation prevented or arrested by the addition of alcohol and alcoholic strength exceeding 15% vol in containers of 2 Litres or less
2204.22.21	Grape must with fermentation prevented or arrested by the addition of alcohol and alcoholic strength not exceeding 15% vol in containers of more than 2 Litres but not more than 10 Litres
2204.22.22	Grape must with fermentation prevented or arrested by the addition of alcohol and alcoholic strength exceeding 15% vol in containers of more than 2 Litres but not more than 10 Litres
2204.29.21	Grape must with fermentation prevented or arrested by the addition of alcohol and alcoholic strength not exceeding 15% vol in containers of more than 10 Litres
2204.29.22	Grape must with fermentation prevented or arrested by the addition of alcohol and alcoholic strength exceeding 15% vol in containers of more than 10 Litres
2204.30.10	Other grape must of alcoholic strength not exceeding 15% vol
2204.30.20	Other grape must of alcoholic strength exceeding 15% vol

2205.10.10	Vermouth and other wine of fresh grape flavoured with plants or aromatic substances of alcoholic strength not exceeding 15% vol in containers of 2 Litres or less
2205.10.20	Vermouth and other wine of fresh grape flavoured with plants or aromatic substances of alcoholic strength exceeding 15% vol in containers of 2 Litres or less
2205.90.10	Vermouth and other wine of fresh grape flavoured with plants or aromatic substances of alcoholic strength not exceeding 15% vol in containers of more than 2 Litres
2205.90.20	Vermouth and other wine of fresh grape flavoured with plants or aromatic substances of alcoholic strength exceeding 15% vol in containers of more than 2 Litres
2206.00.10	Cider and Perry
2206.00.91	Other rice wine including medicated rice wine
2206.00.99	Other fermented beverages or mixtures of fermented beverages or mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified



UPDATE OF CIRCULAR BY SINGAPORE CUSTOMS

Circular No. 06/2022: Title of Circular (dated 25/05/2022)			
Paragraph	Current Details	Updated Details	Date of Update
5iv	The Claimant information registered with Singapore Customs must be filled. Exhibitors who are not registered in Singapore for business purposes (e.g. foreign companies) will need to instruct their appointed forwarders/event organiser to register with Singapore Customs as claimants before they can submit the required permit applications. Exhibitors registered in Singapore for business purposes must register with Singapore Customs directly as claimants using their own UEN. To register for a claimant, please fill up the claimant application form available on the Singapore Customs' website at www.customs.gov.sg > E-Services > Customs Forms & Service Links under Registration Forms.	The Claimant information registered with Singapore Customs must be filled. Exhibitors who are not registered in Singapore for business purposes (e.g. foreign companies) will need to instruct their appointed forwarders/event organiser to register with Singapore Customs as claimants before they can submit the required permit applications. The claimant account must be de-registered with Singapore Customs immediately after the event. Exhibitors registered with Accounting and Corporate Regulatory Authority (ACRA) must register with Singapore Customs directly as claimants using their own UEN. To register for a claimant, please fill up the claimant application form available on the Singapore Customs' website at www.customs.gov.sg > E-Services > Customs Forms & Service Links under Registration Forms.	24 Aug 2023
5v	An import licence from the Singapore Food Agency (SFA) is required for imports of wine. Please obtain the required licence in advance.	An import licence from the Singapore Food Agency (SFA) is required for imports of wine. Please obtain the required licence in advance prior to permit declaration for the import of the wine.	24 Aug 2023

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	than 2 litres but not more than 10 litres		23% vol in containers of more than 2 litres but not more than 10 litres
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	addition of alcohol and alcoholic strength not exceeding 15% vol in containers of more than 2 Litres but not more than 10 Litres		Litres but not more than 10 Litres
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2206.00.10	Cider and Perry	2206.00.10	Cider and Perry
2206.00.91	Other rice wine including medicated rice wine	2206.00.50	Mead
2206.00.99	Other fermented beverages or mixtures of fermented beverages or mixtures of fermented beverages and non-	2206.00.60	Wines obtained by the fermentation of vegetables juices or of fruit juices, other than juice of fresh grapes

	alcoholic beverages not elsewhere specified	2206.00.91	Other rice wine including medicated rice wine
		2206.00.99	Other fermented beverages or mixtures of fermented beverages or mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified