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CUSTOMS AND EXCISE DEPARTMENT

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All Traders and Declaring Agents



SIMPLIFICATION OF BASIS OF DUTY PAYMENT FOR INTOXICATING LIQUORS

Presently, all liquor products imported into Singapore for *commercial purposes* have to be bonded into a licensed warehouse (LW) and sample extracted for analysis by Health Sciences Authority (HSA). The purpose of the analysis is to determine the volume, classification and alcoholic strength of the liquor products for the purpose of duty assessment.

2 Following a review, we are pleased to inform you that Singapore Customs will accept the volume, alcoholic strength and classification declared by you as a basis for duty payment without need for liquor analysis by HSA with effect from 1st April 2003.

3 The change in procedure is only applicable for liquor lots arriving in Singapore on and after 1st April 2003. For those liquor lots that arrived in Singapore prior to 1st April 2003 and bonded in the licensed warehouse, CED will continue to send out the automail of "Notification of Sampling of Dutiable Beverages for Analysis by Health Sciences Authority" to the importer if the liquor requires testing.

4 In line with these simplified procedures, CED will also be accepting Direct Import (DI) Duty Payment for commercial quantities of liquors without the need for bonding into a LW. Direct import is already allowed for small quantity import for non-commercial purpose. Where the duty rate is based on per litre alcohol, the actual alcoholic strength should be used to assess the duty payable.

5 When in doubt, Customs officers will require a sample to be extracted for analysis by HSA. Surprise checks will also be conducted on liquor consignments for liquor analysis. In all such cases, the current sampling arrangements and fees payable shall still apply.

6 The implementation will bring significant benefits to traders such as savings on analysis fee, cost of samples destroyed after the analysis, warehousing, handling and incidental charges and enhanced business opportunities brought about by just in time delivery of goods to customers. Following the implementation, the following procedures will also no longer be required:

- i Linkage of liquor test results under the same liquor product codes;
- ii Standardization / Renewal or De-standardization of liquor volume and alcoholic strength under the same liquor product codes and the same importer;
- iii Exemption of liquor analysis of still wine with the use of Overseas Analysis Certificate (OAC);
- iv E-file for waiver of liquor analysis for Conditional Duty (CD) duty payment and
- v E-file for waiver of liquor analysis for Direct Import (DI) Duty Payment.

7 With the acceptance of declared information furnished by the importer and/or his declaring agent in the permit, the onus of making a true and correct declaration will be on the importer and/or his declaring agent. Any incorrect or wrong declaration by the declaring agent will be dealt with severely.

8 For bottles of which the volume falls within the limits set out in column 2 (Refer to Annex A), you are to declare the volume at the volume set out in column 1 for duty payment. For bottles of which the volume fall outside these limits, the exact volumetric contents shall be used.

9 When in doubt on the volume, alcoholic strength and classification (HS Code) to be declared, you are advised to seek confirmation from the supplier or manufacturer before making a customs declaration. If you are still doubtful, you may arrange for samples to be taken for analysis by HSA. In such cases, the current sampling arrangements and fees shall apply. To determine the classification of the liquor items, you may write to Classification Unit, Classification & Revenue Accounting Section, Documentation Branch, Level 7 Revenue House, 55 Newton Road, S (307987) of which a fee of \$85.00 per certificate of product classification issued is payable.

10 In the event that there is a variance in the volume and/or alcoholic strength between the analyzed results and the declared information, a tolerance limit of +/-2.5% for the volume and +/-2.0% for the alcoholic strength is allowed respectively. If the tested volume and/or alcoholic strength are within the tolerance limits, you will be informed to take up Duty Recovery (DR) permit to cover duty / GST short paid on Normal Duty Permit taken out earlier. In the event where tested volume and alcoholic strength exceed that declared in the Customs permits by more than the tolerance limit or there is a difference in classification (HS code), an investigation would be conducted and severe penalty may be imposed as a result.

11 There will be no refund of any duty paid after the liquor products have been released from Customs control.

12 This circular supersedes Customs Circular No 47/2000, 48/2000 and 21/2002 dated 18 Nov 2000, 20 Nov 2000 and 20 Jun 2002 respectively.

13 If you need clarification, please contact the Liquor Tobacco Officer at Tel No. 63552103.



WINSTON TAY WEE HUA
HEAD DOCUMENTATION
DOCUMENTATION BRANCH
for DIRECTOR-GENERAL OF CUSTOMS & EXCISE

The Way of Excellence in Public Service

Standard Size Bottles	Column 1 Litres	Column 2 Volumetric limits in litres
Miniature	0.050	0.045 - 0.051
Quarter Bot	0.1875	0.169 - 0.192
Small Bot / Can	0.250	0.225 - 0.256
Small Bot / Can	0.330	0.297 - 0.337
Half Bot	0.375	0.338 - 0.384
Small Bot / Can	0.440	0.396 - 0.449
Half Ltr	0.500	0.450 - 0.513
Small Bot / Can	0.640	0.576 - 0.656
Bot	0.750	0.675 - 0.769
Ltr	1.000	0.900 - 1.025
Magnum	1.500	1.350 - 1.538

UPDATE OF CIRCULAR BY SINGAPORE CUSTOMS

Circular No. 07/2003: SIMPLIFICATION OF BASIS OF DUTY PAYMENT FOR INTOXICATING LIQUORS (dated 17 Mar 2003)			
Paragraph	Current Details	Updated Details	Date of Update
5	When in doubt, Customs officers will require a sample to be extracted for analysis by HSA.	When in doubt, Customs officers will require a sample to be extracted for analysis by a laboratory approved by Customs.	5 Jan 2015
8	For bottles of which the volume falls within the limits set out in column 2 (Refer to Annex A), you are to declare the volume at the volume set out in column 1 for duty payment. For bottles of which the volume fall outside these limits, the exact volumetric contents shall be used.	For bottles of which the volume falls within the limits set out in column 2 (Refer to Annex A), you are to declare the volume at the volume set out in column 1 for duty payment. For bottles of which the volume fall outside these limits, the exact volumetric contents shall be used. <i>Entire Para 8 and Annex A are obsolete and irrelevant.</i>	
9	If you are still doubtful, you may arrange for samples to be taken for analysis by HSA.	If you are still doubtful, you may arrange for samples to be taken for analysis by a laboratory approved by Customs.	
	To determine the classification of the liquor items, you may write to Classification Unit, Classification & Revenue Accounting Section, Documentation Branch, Level 7 Revenue House, 55 Newton Road, S (307987) of which a fee of \$85.00 per certificate of product classification issued is payable.	To determine the classification of the liquor items, you may submit the Application For Classification Of Goods Form (DOC) together with the relevant supporting documents to the Classification Section via fax, email or post. A fee of \$75.00 per certificate of product classification issued is payable.	