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All Traders and Declaring Agents



CERT. No : 98-2-0877
SS ISO 9001 : 2000



Removal of Standard Bottle Size for Duty Assessment on Intoxicating Liquors

With effect from 1 Apr 04, duty assessment for liquor will no longer be based on the standard size bottles as set out in Regulation 137 of the Customs Regulations. Singapore Customs (SC) will accept the actual content in the bottle as declared by the traders for duty payment.

2 For liquors that are bonded into licensed warehouses before 1 Apr 2004, please take note of the following when taking up duty payment declarations:

a For lots that **have been tested** by the approved laboratories for duty assessment, the tested volume as shown on the laboratory report will be used for duty assessment purpose; and

b For lots that **have not been tested** by the laboratories, the volume declared under "Unit Weight/Volume" field of the previous Inward Permit, or stated in the Production Report (for locally manufactured intoxicating liquors) will be used for duty assessment.

3 If you need further clarification, please call our Customs Call Centre at telephone number 63552000.

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

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