



SINGAPORE CUSTOMS
55 Newton Road #07-02 Revenue House Singapore 307987
Tel: (65) 6355 2000 Fax: 63379956
Email: customs_schemes@customs.gov.sg
<http://www.customs.gov.sg>

Our Ref:
Circular No: 3/2009
Date: 9 March 2009



All Traders, Licensed Warehouse Licensees,
Freight Forwarders and Cargo Agents

DUTY EXEMPTION AND GST RELIEF ON WINE FOR APPROVED EVENTS

During the 2009 Budget Statement, the Minister for Finance has announced that the Government will exempt duty and provide GST relief for up to 3 bottles of wine per label per day for each exhibitor and the main conference organizer for use at approved wine exhibitions and conference events with effect from 1 April 2009. 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 must be for use at wine exhibitions and conference events approved under the Meetings, Incentives, Conventions & Exhibitions (MICE) Incentive Scheme (BE In Singapore - BEIS) administered by the Singapore Tourism Board. Information on BEIS is available at the following url:

<https://app.stb.gov.sg/asp/ina/ina10.asp>

3 Wine falling under HS Headings 2204 and 2205 and selected HS heading 2206 would qualify for duty exemption and GST relief. The complete list of approved wines is attached in the one-page Annex enclosed.

4 Approved wine must be of the common standard bottle size. The wine is for use during the approved event and within the approved premises. No sale of such wine would be permitted. For ease of identifying the approved wines, the bottles of the wine must be differentiated with markings such as stampings or stickers affixed on the principal label.

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

- i. The qualified trader/exhibitor and its authorized 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 authorized agent for each direct import or release from licensed warehouse;
- iii. The Place of Receipt to be declared is "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);



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- iv. The Claimant Information registered with Singapore Customs must be filled;
 - v. An import License from the Food Control Division (FCD), Agri-food and Veterinary Authority (AVA) is required for imports of wine. Please obtain the required license in advance prior to the import to the import of the wine.
- 6 For more information, please email us at customs_scheme@customs.gov.sg

WINSTON TAY
HEAD
SCHEMES PROMOTION & ADMINISTRATION BRANCH
for DIRECTOR-GENERAL OF CUSTOMS



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ANNEX

HS Code	Product Description
2204.10.00	Sparkling Wines
2204.21.11	Still wine; In container holding 2 Litres or less; of alcoholic strength by volume not exceeding 15% vol
2204.21.12	Still Wine; In container holding 2 Litres or less; of alcoholic strength by volume exceeding 15% vol
2204.29.11	Other wine; In container holding more than 2 Litres; of alcoholic strength by volume not exceeding 15% vol
2204.29.12	Other wine; In container holding more than 2 Litres; of alcoholic strength by volume exceeding 15% vol
2204.21.21	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, 2ltr or less, not exceeding 15% alc/vol
2204.21.22	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, 2ltr or less, exceeding 15% alc/vol
2204.29.21	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, more than 2 ltr, not exceeding 15% alc/vol
2204.29.22	Grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding more than 2 litre, of an alcoholic strength by volume exceeding 15% vol
2204.30.10	Other grape must, not exceeding 15% alc/vol
2204.30.20	Other grape must, exceeding 15% alc/vol
2205.10.10	Vermouth and other grape wine flavoured with plants or aromatic substances, 2 ltr or less, not exceeding 15% alc/vol
2205.10.20	Vermouth and other grape wine flavoured with plants or aromatic substances, 2 ltr or less, exceeding 15% alc/vol
2205.90.10	Vermouth and other grape wine flavoured with plants or aromatic substances, more than 2 ltr, not exceeding 15% alc/vol
2205.90.20	Vermouth and other grape wine flavoured with plants or aromatic substances, more than 2 ltr, exceeding 15% alc/vol
2206.00.10	Cider & Perry
2206.00.90	Mead and other fermented beverages and mixtures of fermented beverages and nonalcoholic beverages

UPDATE OF CIRCULAR BY SINGAPORE CUSTOMS

Circular No. 03/2009: DUTY EXEMPTION AND GST RELIEF ON WINE FOR APPROVED EVENTS (dated 09 Mar 2009)			
Paragraph	Current Details	Updated Details	Date of Update
2	<p>To qualify for the duty exemption and GST relief, the wine must be for use at wine exhibitions and conference events approved under the Meetings, Incentives, Conventions & Exhibitions (MICE) Incentive Scheme (BE In Singapore - BEIS) administered by the Singapore Tourism Board. Information on BEIS is available at the following url:</p> <p>https://app.stb.gov.sg/asp/ina/ina10/asp</p>	<p>To qualify for the duty exemption and GST relief, the wine must be for use at wine exhibitions and conference events approved under the Meetings, Incentives, Conventions & Exhibitions (MICE) Incentive Scheme (BE In Singapore - BEIS) administered by the Singapore Tourism Board. Information on BEIS is available at the following url:</p> <p>https://www.stb.gov.sg/assistance-and-licensing/grants/pages/business-events-in-singapore-(beis).aspx</p>	5 Jan 2015