



Circular No: 03/2014
21 February 2014

To All Traders and Declaring Agents

Dear Sir/Madam

NOTIFICATION OF TARIFF CHANGES

Please be informed that the following duty revision will take effect from 21 February 2014, at 5.15 pm:

HS Code	Description	Excise Duty	
		OLD	NEW
2106.90.61	Alcoholic preparations in liquid form, as raw material for making composite concentrates, of a kind used for the manufacture of alcoholic beverages	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2106.90.62	Alcoholic preparations in other forms, as raw material for making composite concentrates, of a kind used for the manufacture of alcoholic beverages	\$90.00 per kgm	\$113.00 per kgm
2106.90.64	Alcoholic composite concentrates in liquid form, for simple dilution with water, of a kind used for the manufacture of alcoholic beverages	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2106.90.65	Alcoholic composite concentrates in other forms, for simple dilution with water, of a kind used for the manufacture of alcoholic beverages	\$90.00 per kgm	\$113.00 per kgm
2106.90.66	Other alcoholic preparations in liquid form, of a kind used for the manufacture of alcoholic beverages	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol

HS Code	Description	Excise Duty	
		OLD	NEW
2106.90.67	Other alcoholic preparations in other forms, of a kind used for the manufacture of alcoholic beverages	\$90.00 per kgm	\$113.00 per kgm
2203.00.10	Stout or porter	\$48.00 per litre of alcohol	\$60.00 per litre of alcohol
2203.00.90	Other beer, including ale	\$48.00 per litre of alcohol	\$60.00 per litre of alcohol
2204.10.00	Sparkling wine	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.21.11	Wine of fresh grapes, not over 15% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.21.13	Wine of fresh grapes, over 15% but not over 23% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.21.14	Wine of fresh grapes, over 23% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.21.21	Grape must with fermentation prevented or arrested by addition of alcohol, not over 15% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.21.22	Grape must with fermentation prevented or arrested by addition of alcohol, over 15% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.29.11	Wine of fresh grapes, not over 15% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.29.13	Wine of fresh grapes, over 15% but not over 23% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.29.14	Wine of fresh grapes, over 23% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.29.21	Grape must with fermentation prevented or arrested by addition of alcohol, not over 15% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol

HS Code	Description	Excise Duty	
		OLD	NEW
2204.29.22	Grape must with fermentation prevented or arrested by addition of alcohol, over 15% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.30.10	Other grape must, not over 15% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2204.30.20	Other grape must, over 15% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2205.10.10	Vermouth & other wine of fresh grape flavoured with plants or aromatic substances, not over 15% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2205.10.20	Vermouth & other wine of fresh grape flavoured with plants or aromatic substances, over 15% alc/vol, in containers of 2l or less	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2205.90.10	Vermouth & other wine of fresh grape flavoured with plants or aromatic substances, not over 15% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2205.90.20	Vermouth & other wine of fresh grape flavoured with plants or aromatic substances, over 15% alc/vol, in containers of more than 2l	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2206.00.10	Cider & perry	\$48.00 per litre of alcohol	\$60.00 per litre of alcohol
2206.00.20	Sake	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2206.00.30	Toddy	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2206.00.40	Shandy	\$70.00 per litre of alcohol	\$60.00 per litre of alcohol
2206.00.91	Other rice wine	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2206.00.99	Other fermented beverages, mixtures of fermented beverages & mixtures of fermented beverages with non-alcoholic beverages	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol

HS Code	Description	Excise Duty	
		OLD	NEW
2207.10.00	Undenatured ethyl alcohol, of alcoholic strength by vol of 80% or more	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.20.50	Brandy obtained by distilling grape wine or grape marc	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.20.90	Other spirits obtained by distilling grape wine or grape marc	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.30.00	Whiskies	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.40.00	Rum & other spirits distilled from fermented sugar-cane products	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.50.00	Gin & Geneva	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.60.00	Vodka	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.70.00	Liqueurs & cordials	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.10	Medicated samsu, not over 40% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.20	Medicated samsu, over 40% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.30	Other samsu, not over 40% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.40	Other samsu, over 40% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.50	Arrack or pineapple spirit, not over 40% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.60	Arrack or pineapple spirit, over 40% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.70	Bitters & similar beverages, not over 57% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.80	Bitters & similar beverages, over 57% alc/vol	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2208.90.90	Undenatured ethyl alcohol, of alcoholic strength by vol less than 80% & other spirituous beverages	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol
2402.10.00	Cigars, cheroots & cigarillos, containing tobacco	\$352.00 per kgm	\$388.00 per kgm

HS Code	Description	Excise Duty	
		OLD	NEW
2402.20.20	Clove cigarettes	35.2 cents for every gram or part thereof of each stick of cigarette	38.8 cents for every gram or part thereof of each stick of cigarette
2402.20.90	Other cigarettes, containing tobacco	35.2 cents for every gram or part thereof of each stick of cigarette	38.8 cents for every gram or part thereof of each stick of cigarette
2402.90.10	Cigars, cheroots & cigarillos, of tobacco substitutes	\$352.00 per kgm	\$388.00 per kgm
2402.90.20	Cigarettes of tobacco substitutes	35.2 cents for every gram or part thereof of each stick of cigarette	38.8 cents for every gram or part thereof of each stick of cigarette
2403.11.00	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	\$352.00 per kgm	\$388.00 per kgm
2403.19.19	Other smoking tobacco, packed for retail sale	\$352.00 per kgm	\$388.00 per kgm
2403.19.90	Other smoking tobacco, not packed for retail sale & not for the manufacture of cigarettes	\$352.00 per kgm	\$388.00 per kgm
2403.91.10	Homogenised or reconstituted tobacco, packed for retail sale	\$352.00 per kgm	\$388.00 per kgm
2403.91.90	Homogenised or reconstituted tobacco, not packed for retail sale	\$352.00 per kgm	\$388.00 per kgm
2403.99.30	Manufactured tobacco substitutes	\$352.00 per kgm	\$388.00 per kgm
2403.99.40	Snuff whether or not dry	\$352.00 per kgm	\$388.00 per kgm
2403.99.90	Other manufactured tobacco, not used for smoking	\$352.00 per kgm	\$388.00 per kgm
3302.10.10	Odoriferous alcoholic preparations in liquid form, of a kind used in the manufacture of alcoholic beverages	\$70.00 per litre of alcohol	\$88.00 per litre of alcohol

HS Code	Description	Excise Duty	
		OLD	NEW
3302.10.20	Odoriferous alcoholic preparations in other forms, of a kind used in the manufacture of alcoholic beverages	\$90.00 per kgm	\$113.00 per kgm

2 For further clarification, please call our Customs Call Centre at Tel No: 6355 2000.

Yours faithfully

LIM TECK LEONG
DEPUTY DIRECTOR-GENERAL (COMPLIANCE & FACILITATION)
for DIRECTOR-GENERAL OF CUSTOMS
SINGAPORE CUSTOMS

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