



Circular No: 06/2016
18 April 2016

To Traders and Declaring Agents

Dear Sir/Madam

NEW CRITERION FOR CLASSIFICATION OF COOKING WINE

With effect from **1 June 2016**, Singapore Customs will introduce a sugar content criterion for cooking wine in addition to the existing criterion.

2 Cooking wine is classified as non-dutiable under HS Code 2103.90.90 of the Singapore Trade Classification, Customs & Excise Duty (STCCED) 2012 if it fulfils the following salt or sugar criterion:

a) For cooking wine with an alcoholic strength 21 % and below

- i) The salt content of cooking wine must at least be 1.5 grams per 100 ml;
or
- ii) The sugar content of cooking wine must at least be 25 grams per 100 ml;

b) For cooking wine with an alcoholic strength above 21 %

- i) The salt or sugar content will have to increase proportionately according to the formula:

$$\left[1.5 \text{ grams of salt or } 25 \text{ grams of sugar} \times \frac{\text{alcoholic strength of cooking wine}}{21} \right] \text{ per } 100 \text{ ml.}$$

3 The bottle of the cooking wine should bear the label indicating that it is for culinary purposes. The salt or sugar content of the cooking wine should also be stated on the label.

4 Cooking wine that does not contain salt or sugar of the required quantity or bear the label for culinary purposes will be classified as dutiable.

5 For cooking wine that contains other condiments and may be unsuitable for consumption as beverages, importers can write to Singapore Customs for consideration on a case-by-case basis.

6 This circular will supersede previous Customs Circular No: 15/99 on this matter.

7 A list of frequently asked questions (FAQs) is attached as Annex A for your reference. If you need further clarification, please contact Singapore Customs Call Centre at Telephone No. 6355 2000 or email your enquiries to customs_classification@customs.gov.sg.

Yours faithfully

Goh Yeow Meng
Head Tariffs & Trade Services
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_classification@customs.gov.sg.

FAQs – New Criterion for the Classification of Cooking Wine

1. Is my cooking wine considered as non-dutiable if it meets one of the required quantities for salt or sugar?

Yes, as long as the product meets one of the required quantities for salt or sugar, it would be non-dutiable and classified under HS Code 2103.90.90 of the Singapore Trade Classification, Customs & Excise Duty (STCCED) 2012.

2. I would like to import cooking wine. How do I know if my product meets the criteria stated in the circular?

You may obtain the certificate of analysis (COA) of your product from your overseas supplier to check if the amount of salt or sugar in the cooking wine meets the required quantity. Alternatively, you can send your product to an accredited laboratory by Singapore Accreditation Council to test if its salt or sugar content meets the required quantity.

3. I have a bottle of cooking wine which contains 2 grams of salt per 100 ml and it has an alcoholic strength of 42 %. Since it has at least 1.5 grams of salt per 100 ml, can I classify the cooking wine as non-dutiable under HS Code 2103.90.90 of the STCCED 2012?

For cooking wine with an alcoholic strength above 21 %, the amount of salt will have to increase proportionately. The formula is $[1.5 \text{ grams of salt} \times \frac{\text{alcoholic strength of the cooking wine}}{21}]$ per 100 ml.

For an alcoholic strength of 42 %, the amount of salt needed per 100 ml is $1.5 \text{ grams of salt} \times \frac{42}{21} = 3$ grams per 100 ml.

As such, your product does not meet the required quantity of at least 3 grams of salt and it would be classified as dutiable. The corresponding HS Code and duty payable of the product will depend on its manufacturing process and ingredients.

Likewise, the same formula applied to cooking wine containing sugar as follows:

$[25 \text{ grams of sugar} \times \frac{\text{alcoholic strength of the cooking wine}}{21}]$ per 100 ml.

For an alcoholic strength of 42 %, the amount of sugar needed per 100 ml is $25 \text{ grams of sugar} \times \frac{42}{21} = 50$ grams per 100 ml.

4. Currently, the cooking wine my company imported did not meet the required quantity for salt or sugar. What can I do to make sure my product is non-dutiable?

You may consider getting your supplier to adjust the salt or sugar content of your cooking wine to meet the required quantity for salt or sugar. Once it meets the required quantity for salt or sugar, it will be classified non-dutiable under HS Code 2103.90.90 of the STCCED 2012.

5. Is my cooking wine deemed as dutiable if it contains other condiments other than the required salt or sugar?

Cooking wine that contains other condiments and is unsuitable for consumption as beverages may be classified non-dutiable on a case-by-case basis. Company could submit their product's ingredients list, manufacturing process, Certificate of Analysis (COA) and their rationale of why their product should be considered as a cooking wine to Singapore Customs (customs_classification@customs.gov.sg) for assessment.

6. My cooking wine does not meet the required salt or sugar content but contains both salt and sugar and bears the label for culinary purposes. Will my cooking wine be classified as dutiable?

If the cooking wine can be rendered unsuitable for consumption as beverages, it may be classified non-dutiable on a case-by-case basis. Company could submit their product's ingredients list, manufacturing process, Certificate of Analysis (COA) and their rationale of why their product should be considered as a cooking wine to Singapore Customs (customs_classification@customs.gov.sg) for assessment.

7. I have a Customs ruling stating my cooking wine is classified under HS Code 2103.90.90 of the STCCED 2012 but it does not meet the new criteria. Can I still import the cooking wine under HS Code 2103.90.90 of the STCCED 2012?

No, with effect from 1 June 2016, all cooking wine classified under HS Code 2103.90.90 of the STCCED 2012 has to meet the stated criteria. The Customs ruling is no longer valid as it is superseded by this circular.