



Circular No.: 01/2019

21 Jan 2019

Shipping Agents, Master of Vessels and Bona Fide (Sea) Crew Members

Dear Sir/Madam

ISSUE OF DUTY FREE LIQUOR AND TOBACCO FOR CONSUMPTION BY BONA FIDE (SEA) CREW MEMBERS ON-BOARD VESSEL WHILE IN SINGAPORE PORT

This Circular, which takes immediate effect, supersedes the previous Circular number 52/2000 on the duty free liquor and tobacco allowance granted to bona fide crew members for their consumption on-board vessel while in Singapore port.

Duty free liquor and tobacco allowance for personal consumption on-board vessel

2 Each bona fide crew member is given a one-time issue of duty free allowance (liquor and tobacco) for consumption on-board vessel while in Singapore port. The allowance granted are strictly for personal consumption only. No additional allowance will be given after the first issue.

3 The allowance for duty free liquor and tobacco granted per bona fide crew member on-board vessel while in Singapore Port is as follows:

- a) 1 bottle of spirit (not more than 1 litre);
- b) 7 bottles of wine (not more than 7 litres);
- c) 12 bottles or 24 cans of beer and stout (not more than 8 litres); and
- d) 200 sticks cigarettes or 50 sticks cigars or 300 grams of other tobacco.

4 Such allowances are only applicable to bona fide crew members of vessels with more than 75 Net Registered Ton.

5 There is no need to apply for any customs import or export permit for each crew's duty free liquor and tobacco allowance when the vessels enter, leave or re-enter the Singapore port.

Rescindment of ship's stores declaration form (C&E 117)

6 With immediate effect, the C&E 117 declaration form would be rescinded. Master of vessels would no longer need to use the C&E 117 declaration form to record the quantity of liquor and tobacco products on-board the vessel and in possession by the crew members.

7 However, Master of vessels and crew members on-board the vessels are required to make a verbal declaration to the Authorities on the quantity of liquor and tobacco products on-board the vessel and in their possession, upon request by the Authorities during checks.

Liquor and tobacco products exceeding the allowance

8 Crew members who wish to consume liquor and tobacco in excess of their duty free allowance, may make payment of duty and GST for the goods, using the Customs@SG Mobile App or Web Portal. Under 'Place of Arrival', please select 'SG Port - Sea Crew only'. Please refer to www.customs.gov.sg > eServices > Customs@SG Mobile and Web Application for more information on the Customs@SG app.

9 A customs permit is required if the quantity of liquor and tobacco products in excess of the duty free allowance for each crew member is more than 0.4 kilogrammes of cigarettes or other tobacco products, or more than 10 litres of liquor products.

10 Any duty unpaid liquor and tobacco exceeding the specified allowance under Paragraph 3, including stocks from the bar, if any, would have to be secured in a lockable store on-board the vessels while the vessels are in Singapore port. The bar is not allowed to serve duty free liquor and tobacco while the vessel remains in Singapore port.

11 Under the Customs Regulations, the Authorities may place seals to secure the store and it is an offence to tamper with the store, lock or seal without the Authorities' consent. Any excess liquor and tobacco found outside the store may also be seized by the Authorities.

Penalties

12 Please note that under the Customs Act, it is an offence to store, keep, or has in possession any uncustomed goods. Offenders can be fined up to 40 times the amount of duty and GST evaded and/or jailed for up to 6 years.

Enquiries

13 If you need further clarification on this Circular, please email your enquiries to customs_checkpoints@customs.gov.sg.

Yours faithfully

Raine Ng
Head Land Checkpoints and Operations Branch
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_checkpoints@customs.gov.sg.