



Circular No: 08/2019
10 Jun 2019

Traders and Declaring Agents

Dear Sir/Madam

TESTING OF LIQUOR AND ETHYL ALCOHOL SAMPLES

Currently, liquor consignments imported or stored in licensed premises may be selected by Singapore Customs (Customs) to be tested for the alcoholic strength of the liquor products and a “Notification for Sampling of Dutiable Liquors for Analysis by Laboratory” will then be issued to the importer of the liquor products. Subsequently, the importer will arrange with Customs to extract samples of the liquor products and the importer will send the samples to one of the Customs approved laboratories for analysis.

2 As part of the continual efforts to facilitate trade, Customs is pleased to inform you that we have reviewed the list of approved laboratories for the testing of liquor products. With immediate effect, Customs will accept Singapore Accreditation Council’s (SAC) accredited test methods conducted by the SAC-accredited laboratories for the following testing purposes:

- a) The alcoholic strength of liquor products;
- b) The salt content in cooking wines; and
- c) The percentage of denaturants in the ethyl alcohol.

3 The SAC-accredited laboratories with the test methods accredited by SAC that meet Customs’ requirements are listed in **Annex A**. Please also refer to **Annex B** for a list of frequently asked questions (FAQs) related to this circular. The list of accredited test methods provided by the SAC-accredited laboratories can also be found at <http://www.sac-accreditation.gov.sg/cab/acab/Pages/ACTL-Overview.aspx>.

4 This circular supersedes Customs Circular No. 15/2003 dated 29 Apr 2003.

5 If you require further clarifications, please email your enquiries to customs_schemes@customs.gov.sg.

Yours faithfully

Kelly Char
Head Schemes and Engagement
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_schemes@customs.gov.sg.

LIST OF SAC'S ACCREDITED LABORATORIES AND THEIR ACCREDITED TEST METHODS

S/N	Name of SAC's accredited laboratories	Accredited test methods		
		Alcoholic strength in liquor	Salt content in cooking wine	Denaturants in ethyl alcohol
1.	TUV SÜD PSB Pte Ltd Chemical and Materials Centre 1 Science Park Drive Singapore 118221 Tel: 6778 7777	√	√	√
2.	ALS Technichem (Singapore) Pte Ltd 121 Genting Lane, #04-01, ALS Building Singapore 349572 Tel: 6589 0118	√	√	
3.	Pacific Lab Services Zagro Global Hub 5 Woodlands Terrace 5 th Floor East Wing Singapore 738430 Tel: 6753 3141	√		
4.	Intertek Testing Services (Singapore) Pte Ltd 1 Seraya Avenue Singapore 628208 Tel: 6896 7428			√
5.	Setsco Services Pte Ltd 18 Teban Gardens Crescent Singapore 608925 Tel: 6566 7777		√	√ (for testing of diethyl phthalate)

Note: The list may be subject to changes. Please refer to the SAC website for updates.

FAQs

Q1. Why did Customs decide to use Singapore Accreditation Council's (SAC) accredited laboratories to test liquor samples?

A1: Customs has received enquiries from traders on the possibility of sending test samples to laboratories that are accredited under SAC which are able to provide similar testing or analysis of alcoholic products. Customs has reviewed the feedback to provide a level playing field for traders to engage all competent laboratories which can provide the test analysis required by Customs.

SAC's accreditation process is able to accredit the laboratories' test methods and is compliant with internationally acceptable standards. This is also generally aligned with the approach undertaken by other regulatory agencies which specifies that only the product testing report issued by a SAC-accredited laboratory is acceptable.

Q2. Will Customs accept the analysis report of liquors issued by foreign laboratories?

A2. Customs will continue to accept the analysis report issued by foreign laboratories. If required, Customs may ask for another test to be done at one of the SAC-accredited laboratories.

Q3. If the test report indicates a lower alcoholic strength and/or volume, can I apply for refund of duties which have been paid for earlier releases of goods pertaining to the same lot?

A3. Please note that there will be no refund of any duty payment after the liquor products or ethyl alcohol have been released from Customs control.

Q4. Will Customs accept the volumetric test report from any laboratory?

A4. Customs will accept the volumetric test report issued by any SAC-accredited laboratories.

Q5. Will Customs accept the test report from the previous list of laboratory approved by Customs which are not SAC-accredited for earlier samples that were already sent for laboratory testing before the circular came into effect?

A5. Customs will continue to accept the report if the samples had been sent for laboratory testing before this circular was issued.