



Singapore Customs Media Release

CHANGES TO DUTY-FREE ALLOWANCE FOR LIQUOR – MORE OPTIONS AND CHOICES FOR TRAVELLERS

With effect from 1 April 2010, the duty-free allowance for liquor will be changed to allow for an additional one litre of wine OR one litre of beer in lieu of one litre of spirits. With this change, arriving travellers will have more choices to enjoy duty-free liquor.

More Options, Greater Choice

2 The new duty-free allowance provides more choices to travellers when bringing in or purchasing liquor on arrival in Singapore. Previously, the duty-free allowance is one litre each for spirits, wine and beer (including stout, ale and porter). From 1 April 2010, travellers have the additional choice of bringing in either more duty-free wine or duty-free beer to replace the duty-free allowance given to spirits (Table 1).

Table 1: Changes in Duty-Free Allowance for Alcoholic Beverages

Alcoholic Beverages	Current allowance (in litres)	New Allowance Options(in litres) (3 different options for travellers)		
Spirits	1	0	0	1
Wine	1	2	1	1
Beer	1	1	2	1

What Happens if I have Excess Liquor?

4 With the changes from 1 April 2010, travellers now have more choices to benefit from the liquor duty-free allowance. However, when a traveller has quantities of liquor that exceed the duty-free allowance, he has to declare them and pay duty and GST on the excess quantities, as required under the Customs and GST Acts. Payment can be made at either the Tax Payment Kiosks located at Changi Airport or at the Singapore Customs Tax Payment offices.

Conditions for Enjoying Duty-free Allowance

5 The conditions for enjoying duty-free liquor remain unchanged. These conditions are listed in [Annex A](#).

What Travellers Should Do at Entry Checkpoints

6 Arriving travellers and returning Singaporeans should familiarise themselves with Singapore's customs regulations and the duty-free allowance for liquor. There are no duty and GST concession for cigarettes and tobacco. Information on customs regulations is found in brochures available at the checkpoints for pick up and also in the Singapore Customs website at www.customs.gov.sg.

7 Travellers are advised to make a declaration to the officers at the Red Channel if they have liquors exceeding their duty-free allowance and any cigarette or tobacco products. It is the responsibility of travellers to make an accurate and complete declaration of the dutiable and taxable items in their possession. Failure to make a declaration is an offence under the Customs and GST Acts. Offenders can be prosecuted in court and fined up to 20 times the amount of duty and GST or \$10,000, whichever is the greater amount, and imprisonment for up to three years.

8 Payment for duty and GST can be made at the Singapore Customs Tax Payment office at the checkpoints. Travellers arriving at Changi Airport Terminals 1 to 3 and the Budget Terminal can also use the self-service Tax Payment Kiosks to pay duty and GST. If travellers are unsure of the duty-free allowance they are entitled to, they could consult

Singapore Customs officers at the Tax Payment office. Members of the public can seek assistance or obtain more information by calling Singapore Customs at 6355 2000, email to customs_feedback@customs.gov.sg or visit our website at www.customs.gov.sg.

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Conditions for Enjoying Duty-free Liquor

Bona fide travellers are entitled to duty-free allowance for spirits, wine and beer only if all of the following conditions are met:

- (a) You are 18 years old or above;
- (b) You have spent 48 hours or more outside Singapore immediately before your arrival;
- (c) You have not arrived from Malaysia;
- (c) The liquors are for your own consumption; and
- (e) The liquors are not prohibited under section 38 of the Customs Act.