



Circular No: 01/2018  
19 February 2018

To Traders and Declaring Agents

Dear Sir/Madam

**NOTIFICATION OF TARIFF CHANGES**

Please be informed that the following duty revision will take effect from 19 February 2018, at 5.40 p.m. :

| HS Code    | Description  | Excise Duty      |                  |
|------------|--|------------------|------------------|
|            |  | OLD              | NEW              |
| 2401.10.10 | Tobacco unmanufactured not stemmed or stripped Virginia type flue cured                  | \$352.00 per kgm | \$388.00 per kgm |
| 2401.10.20 | Tobacco unmanufactured not stemmed or stripped Virginia type not flue cured              | \$352.00 per kgm | \$388.00 per kgm |
| 2401.10.40 | Tobacco unmanufactured not stemmed or stripped Burley type                               | \$352.00 per kgm | \$388.00 per kgm |
| 2401.10.50 | Other tobacco unmanufactured not stemmed or stripped flue cured                          | \$352.00 per kgm | \$388.00 per kgm |
| 2401.10.90 | Other tobacco unmanufactured not stemmed or stripped not flue cured                      | \$352.00 per kgm | \$388.00 per kgm |
| 2401.20.10 | Tobacco unmanufactured partly or wholly stemmed or stripped Virginia type flue cured     | \$352.00 per kgm | \$388.00 per kgm |
| 2401.20.20 | Tobacco unmanufactured partly or wholly stemmed or stripped Virginia type not flue cured | \$352.00 per kgm | \$388.00 per kgm |
| 2401.20.30 | Tobacco unmanufactured partly or wholly stemmed or stripped Oriental type                | \$352.00 per kgm | \$388.00 per kgm |

| HS Code    | Description  | Excise Duty  |  |
|------------|--|--|--|
|            |  | OLD  | NEW  |
| 2401.20.40 | Tobacco unmanufactured partly or wholly stemmed or stripped Burley type          | \$352.00 per kgm   | \$388.00 per kgm   |
| 2401.20.50 | Other tobacco unmanufactured partly or wholly stemmed or stripped flue cured     | \$352.00 per kgm   | \$388.00 per kgm   |
| 2401.20.90 | Other tobacco unmanufactured partly or wholly stemmed or stripped not flue-cured | \$352.00 per kgm   | \$388.00 per kgm   |
| 2401.30.10 | Tobacco stems  | \$352.00 per kgm   | \$388.00 per kgm   |
| 2401.30.90 | Other tobacco refuse   | \$352.00 per kgm   | \$388.00 per kgm   |
| 2402.10.00 | Cigars cheroots & cigarillos containing tobacco                                  | \$388.00 per kgm   | \$427.00 per kgm   |
| 2402.20.10 | Beedies cigarettes   | \$299.00 per kgm   | \$329.00 per kgm   |
| 2402.20.20 | Clove cigarettes   | 38.8 cents for every gram or part thereof of each stick of cigarette | 42.7 cents for every gram or part thereof of each stick of cigarette |
| 2402.20.90 | Other cigarettes containing tobacco  | 38.8 cents for every gram or part thereof of each stick of cigarette | 42.7 cents for every gram or part thereof of each stick of cigarette |
| 2402.90.10 | Cigars cheroots & cigarillos of tobacco substitutes                              | \$388.00 per kgm   | \$427.00 per kgm   |
| 2402.90.20 | Cigarettes of tobacco substitutes  | 38.8 cents for every gram or part thereof of each stick of cigarette | 42.7 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                  | \$388.00 per kgm   | \$427.00 per kgm   |
| 2403.19.11 | Ang hoon packed for retail sale  | \$299.00 per kgm   | \$329.00 per kgm   |
| 2403.19.19 | Other smoking tobacco packed for retail sale                                     | \$388.00 per kgm   | \$427.00 per kgm   |
| 2403.19.20 | Other manufactured tobacco for the manufacture of cigarettes                     | \$352.00 per kgm   | \$388.00 per kgm   |

| HS Code    | Description   | Excise Duty      |                  |
|------------|---|------------------|------------------|
|            |   | OLD              | NEW              |
| 2403.19.90 | Other smoking tobacco not packed for retail sale                | \$388.00 per kgm | \$427.00 per kgm |
| 2403.91.10 | Homogenised or reconstituted tobacco packed for retail sale     | \$388.00 per kgm | \$427.00 per kgm |
| 2403.91.90 | Homogenised or reconstituted tobacco not packed for retail sale | \$388.00 per kgm | \$427.00 per kgm |
| 2403.99.30 | Manufactured tobacco substitutes                                | \$388.00 per kgm | \$427.00 per kgm |
| 2403.99.40 | Snuff whether or not dry  | \$388.00 per kgm | \$427.00 per kgm |
| 2403.99.50 | Chewing & sucking tobacco excl snuff                            | \$299.00 per kgm | \$329.00 per kgm |
| 2403.99.90 | Other manufactured tobacco not for smoking                      | \$388.00 per kgm | \$427.00 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 (Corporate & Facilitation)  
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\\_documentation@customs.gov.sg](mailto:customs_documentation@customs.gov.sg).