

Singapore <i>Customs Information for Diplomats</i>	
<b>Documents Required</b>	<ul style="list-style-type: none"> <li>➢ Declaration of Facts to Singapore Customs (can be found on Page 5 of this document)</li> <li>➢ Singapore Alcoholic Beverages Documentation (which can be found on Page 11 of this document)</li> </ul>
<b>Customs Regulations</b>	<ul style="list-style-type: none"> <li>▪ Embassy, High Commission, Consulate or accredited Trade Mission in Singapore and persons who have been accorded diplomatic and consular privileges and immunities by the Singapore Government are eligible for duty exemption and GST relief on all goods that are for the personal or official use of the persons or organization.</li> <li>▪ An exemption permit is required to cover the import of such goods but the organization and its authorized claimants have to be first registered with Customs.</li> </ul>
<b>Motor Vehicles</b>	<p>Documents Required:</p> <ul style="list-style-type: none"> <li>➢ Commercial Invoice</li> <li>➢ Bill of Lading</li> <li>➢ Freight and Insurance Papers</li> <li>➢ Bills/Receipts relating to other charges</li> <li>➢ An approval document to Embassy for importation</li> </ul>
<b>Pets</b>	<ul style="list-style-type: none"> <li>▪ Dogs, cats and birds can be brought into Singapore in accordance with the veterinary regulations for the importation of such animals and birds into Singapore.</li> <li>▪ Further information or clarification may be obtained from:            The Director of Primary Production            City Veterinary Centre            25 Peck Seah Street            Singapore 079315            Tel: (65) 6227 0670 Fax: (65) 6227 6305, 6227 6403</li> </ul>
<b>Important Note</b>	<p>You are advised to check with the Singapore Customs &amp; Excise Department at:</p> <ul style="list-style-type: none"> <li>➢ Tel: 65 6355 2000</li> <li>➢ or visit their website <a href="http://www.customs.gov.sg">http://www.customs.gov.sg</a></li> </ul> <p>...for the latest requirements.</p>
<b>Prohibited Items</b>	<ul style="list-style-type: none"> <li>➢ Intoxicating liquors and cigarettes must not be marked with the words "SINGAPORE DUTY NOT PAID" on the labels, cartons or packets.</li> <li>➢ Cigarettes with the prefix "E" printed on the packets.</li> <li>➢ Chewing gum</li> <li>➢ Chewing tobacco and imitation tobacco products.</li> <li>➢ Cigarette lighters of pistol or revolver shape.</li> <li>➢ Controlled drugs and psychotropic substances.</li> <li>➢ Endangered species of wildlife and their by-products.</li> <li>➢ Firecrackers</li> <li>➢ Obscene articles, publications, video tapes/discs, and software</li> <li>➢ Reproduction of copyright publications, dvds, compact discs, video tapes, video compact discs, laser discs, records, or cassettes.</li> <li>➢ Seditious and treasonable materials</li> </ul>

Singapore <i>Customs Information for Foreign Citizens</i>	
<b>Documents Required</b>	<ul style="list-style-type: none"> <li>➤ Declaration of Facts to Singapore Customs (which can be found on Page 5 of this document)</li> <li>➤ Singapore Alcoholic Beverages Documentation (which can be found on Page 11 of this document)</li> </ul>
<b>Customs Regulations</b>	<ul style="list-style-type: none"> <li>▪ A person transferring residence to Singapore is exempt from payment of customs Goods and Services Tax (GST) on used household articles and personal effects provided that such person satisfies the Customs Officer that:               <ul style="list-style-type: none"> <li>➤ He/she is changing his place of residence from outside Singapore;</li> <li>➤ He/she has to be in Country of Origin at least 6 months.</li> <li>➤ He/she is the owner of the articles and effects imported; and</li> <li>➤ The articles and effect have been in his possession and used for period of not less than 3 months.</li> <li>➤ That the articles and effects are imported within 6 months of his first arrival with employment Pass in Singapore.</li> <li>➤ That such a person gives an undertaking not to dispose of the articles and effects within 3 months from the date of importation of such articles and effects.</li> </ul> </li> <li>▪ In order to obtain GST exemption, the person has to complete the Customs Declaration of Facts form and furnish his Passport copy and Employment Pass / Work Permit / In Principle Approval letter to the proper Customs Officer for verification.</li> <li>▪ The GST exemption does not include intoxicating liquors, tobacco products, and motor vehicles which the person transferring residence intends to bring or import into Singapore.</li> </ul>
<b>Motor Vehicles</b>	<ul style="list-style-type: none"> <li>▪ All vehicles must comply with the UN/ECE Regulation 83 or the Japan Safety Regulation Article 31 for road vehicles, concerning standards for exhaust emission.</li> <li>▪ Vehicles which are more than 3 years old are not allowed to be imported.</li> <li>▪ Left-hand drive cars are also not allowed to be imported.</li> <li>▪ Private cars are subject to customs duties and registration fees which are approximately 200% of the open market value (the manufacturer's price plus freight insurance). Duties for motorcycles are significantly lower than cars but are still substantial.</li> <li>▪ Duty and Goods &amp; Services Tax (GST)               <ul style="list-style-type: none"> <li>➤ Any person wishing to import motor vehicles for local use has to apply for a duty and GST payment permit.</li> <li>➤ Duty on a motor car is levied at 20% of the Customs value.</li> <li>➤ Duty on a motorcycle or scooter is levied at 12% of the Customs value.</li> <li>➤ The 5% GST is computed based on the CIF value (cost, insurance, &amp; freight) plus the duty payable.</li> </ul> </li> </ul>
<b>Valuation for Motor Vehicles</b>	<ul style="list-style-type: none"> <li>▪ The usual method for establishing the Customs value of the motor vehicle is by using the transaction value, that is, the price paid or payable for the imported vehicle.</li> <li>▪ Overseas freight and insurance charges are included to establish the Customs value in CIF.</li> <li>▪ The transaction value needs to be adjusted by the addition of other charges including commissions, assists (materials supplied by the importer), packing costs, proceeds of resale accruing to the seller, royalties and license fees, and etc.</li> <li>▪ For the purpose of determining the Customs value of the motor vehicle to be imported, please submit your declaration in the format as per Form SC-A-012 (<a href="#">download Microsoft Word document</a>) together with the following documents to:               <ul style="list-style-type: none"> <li>Documentation Specialists Branch</li> <li>Singapore Customs</li> <li>55 Newton Road, Level 7 Revenue House,</li> <li>Singapore 307987</li> </ul> <ul style="list-style-type: none"> <li>➤ Commercial Invoice, Bill of Lading</li> <li>➤ Freight and Insurance Papers</li> <li>➤ Bills / Receipts relating to other charges</li> <li>➤ Documents relating to exhaust emission test, windscreen test, etc.</li> <li>➤ Vehicle's registration and/or de-registration documents (if previously registered), and</li> <li>➤ A manufacturer's letter confirming the date of manufacture of the vehicle.</li> </ul> </li> </ul>

Singapore <i>Customs Information for Foreign Citizens</i>	
<b>Payments of Duty and GST</b>	<ul style="list-style-type: none"> <li>▪ On receipt of the vehicle determined by Customs, you would need to lodge a Duty and GST Declaration through the TRadeNet System. You may appoint an agent to lodge the declaration on your behalf.</li> <li>▪ Please note that duty and GST paid will not be refunded once the vehicle has been removed from Customs control/FTZ.</li> </ul>
<b>Important Notes</b>	<p>You are advised to check with the <b>Singapore Customs &amp; Excise Dept</b> at:</p> <ul style="list-style-type: none"> <li>➢ Tel: 65 6355 2000</li> <li>➢ or visit their website <a href="http://www.customs.gov.sg">http://www.customs.gov.sg</a></li> </ul> <p>as well as the <b>Land Transport Authority (LTA)</b> at:</p> <ul style="list-style-type: none"> <li>➢ Tel: 1 800 225 5582</li> <li>➢ or visit their website <a href="http://www.lta.gov.sg">http://www.lta.gov.sg</a></li> </ul> <p>...for their latest requirements before you import your vehicle.</p>
<b>Pets</b>	<ul style="list-style-type: none"> <li>▪ Dogs, cats and birds can be brought into Singapore in accordance with the veterinary regulations for the importation of such animals and birds into Singapore.</li> <li>▪ Further information or clarification may be obtained from:                      The Director of Primary Production                      City Veterinary Centre                      25 Peck Seah Street                      Singapore 079315                      Tel: (65) 6227 0670                      Fax: (65) 6227 6305, 6227 6403</li> </ul>
<b>Dutiable and Restricted Items</b>	<ul style="list-style-type: none"> <li>▪ GST relief is not extended to liquors, tobacco products, and motor vehicles. If such items are included in the consignment of personal effects, the owner must inform the forwarding agent who is preparing the import declaration. This can be done by including detailed description of the items in the packing list.</li> <li>▪ Import of intoxicating liquors exceeding 10 liters and tobacco products exceeding 400 gm must be covered by a relevant Customs permit applied via the TradeNet System.</li> </ul>
<b>Prohibited Items</b>	<ul style="list-style-type: none"> <li>➢ Intoxicating liquors and cigarettes must not be marked with the words "SINGAPORE DUTY NOT PAID" on the labels, cartons or packets.</li> <li>➢ Cigarettes with the prefix "E" printed on the packets.</li> <li>➢ Chewing gum</li> <li>➢ Chewing tobacco and imitation tobacco products.</li> <li>➢ Cigarette lighters of pistol or revolver shape.</li> <li>➢ Controlled drugs and psychotropic substances.</li> <li>➢ Endangered species of wildlife and their by-products.</li> <li>➢ Firecrackers</li> <li>➢ Obscene articles, publications, video tapes/discs, and software</li> <li>➢ Reproduction of copyright publications, dvds, compact discs, video tapes, video compact discs, laser discs, records, or cassettes.</li> <li>➢ Seditious and treasonable materials</li> </ul>

**Singapore**

*Welcome to Singapore*

In order for us to arrange smooth clearance and delivery of your shipment, we would be most grateful if you would assist us by completing and returning this questionnaire together with Declaration of Facts (attached) and a clear photocopy of your passport. Customs clearance and delivery is not possible without these documents.

**PERSONAL DETAILS**

Name in full: (Surname) \_\_\_\_\_ (First name) \_\_\_\_\_

Name of Partner: (Surname) \_\_\_\_\_ (First name) \_\_\_\_\_

Names & Ages of Children:

1. \_\_\_\_\_ 2. \_\_\_\_\_

3. \_\_\_\_\_ 4. \_\_\_\_\_

**Contact details (upon arrival in Singapore)**

**Delivery address (if different from contact address)**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Tel.: \_\_\_\_\_

Tel.: \_\_\_\_\_

Fax: \_\_\_\_\_

Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

E-mail: \_\_\_\_\_

COMPANY: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

Tel.: \_\_\_\_\_

Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

**Singapore**

*Declaration of Facts*

**DECLARATION OF FACTS TO SINGAPORE CUSTOMS**
  
**FOR GST RELIEF ON USED HOUSEHOLD ARTICLES AND PERSONAL EFFECTS**

**I) To be completed by claimant**

I hereby provide the following information in support of my application for Goods and Services Tax Relief on my used household article and personal effects under items 8 in the schedule of The Goods & Services Tax (imports Relief) Order 1994:

- (a) I am changing my place of residences from ----- (country) to Singapore
- (b) I am the owner of the articles and effects imported and these have been in my possession and use for a period of not less than 3 (three) months

They are imported within 6 months of my first arrival..... (date) in Singapore.

- (c) I am aware that the GST relief I am applying does not cover any motor vehicle, liquors or tobacco. I provide the following information on whether motor vehicle, liquors and tobacco are included in my consignment.

	Yes	No	Quantity/ Description
Liquor	<input type="checkbox"/>	<input type="checkbox"/>	_____
Tobacco	<input type="checkbox"/>	<input type="checkbox"/>	_____
Motor Vehicle	<input type="checkbox"/>	<input type="checkbox"/>	_____

- (d) The customs duty and GST on the following motor vehicle included in the consignment will be paid by me before I take delivery of it:  
Motor Vehicle: -----

- (e) The customs duty and GST on the following liquors/tobacco included in the consignment will be paid by me **after** unstuffing of the container or at the checkpoint at the time of clearance of the conventional cargo:

Liquor: -----

Tobacco: -----

**(NIL is required if there is none)**

I **affirm** that the information given above is true and correct.

I also undertake not to dispose of the used household articles and personal effects within three months from the date of importation.

----- <b>SIGNATURE</b>	----- <b>NAME OF DECLARANT</b>	----- <b>PASSPORT NO</b>
----- OCCUPATION	----- NAME OF EMPLOYER	----- DATE

**Singapore**

*Declaration of Facts*

**II) To be filled by declaring agent**

The articles and effects are imported via: -  
 Bill of Lading/Airway Bill no.: \_\_\_\_\_  
 Vessel Name/Voyage no.\*: \_\_\_\_\_  
 Flight no.: \_\_\_\_\_

\_\_\_\_\_  
COMPANY'S NAME

\_\_\_\_\_  
CR NO.

\_\_\_\_\_  
TELEPHONE NO.

\_\_\_\_\_  
CONTACT PERSON

**III) For official use:**

Permit No. : \_\_\_\_\_

Container No. : \_\_\_\_\_

\_\_\_\_\_  
Signature/ Name of Permits Officer  
Date

\*Complete as appropriate

**Singapore**

*Pre-delivery Set*

## PRE – DELIVERY

### STANDARD SERVICES

The following services are provided to you as part of your accepted quotation:

- a. Delivery to a residence where the truck can park within 50 meters of the entrance. If the apartment is above the third floor the elevator must be able to accommodate all your goods.
- b. Unwrapping/uncrating and placing of furniture
- c. Re-assembling furniture that does not require specialist assembly
- d. Unpacking and placing of china, glass and clothing on a flat surface
- e. Removal of packing materials/debris at the time of delivery

### ADDITIONAL SERVICES

While the above is sufficient for most moves, we realize that some moves require additional time and planning. Please check off the following circumstances that apply to your move so we can ensure efficient delivery of your shipment.

- Fittings, fixtures, pictures are to be taken down or put up. Ornaments or individual items are to be placed in drawers, cabinets, etc.
- Appliances are to be connected
- Floor coverings are to be laid
- Delivery is above the third floor and an elevator is not available
- Access to the building is difficult. eg. Parking area is not available, road or approach is unsuitable for our vehicle, or elevators are inadequate
- Incomplete renovations (painting, floor polishing) requires the crew to return to finish unpacking.
- Delivery requires hoisting by cables, work outside of normal working hours, weekend delivery, or a shuttle service (the building is inaccessible by the standard truck and a smaller one is required to 'shuttle' the goods between the truck and building)
- Special requirements for unusually heavy and/or large items. eg. Pianos, wardrobes
- Removal of debris requires a return trip

***Please note: If any items from #2 are required additional charges may be added to your total shipment. charges should be paid prior to delivery.***

If you are moving into a condominium please notify the building's management of the date and time of delivery so elevators can be reserved.

**Singapore**

*Pre-delivery Set*

## **STRESS FREE SERVICES!**

We understand that moving into a new home can be made easier with a little bit of planning. To take some of the stress away please just check off any of the following and we will arrange it with your Customer Care Consultant and the Inbound Manager.

### **1. Handyman/Tradesman Service**

- Picture hanging
- Shelving
- Electrical
- Plumbing
- Installation of direction lighting and ceiling fans
- Attaching adapter plugs
- Telephone re-setting & extensions
- All other odd jobs that make a house a home

Charges are \$90.00 per hour, per person with a minimum charge of \$180.00 + gst

### **2. Maid Services**

- General cleaning
- Washing of all cutlery, crockery, pots and pans, etc
- Sorting & placing of items to directed positions
- Many other services

**Charges are \$30.00 per hour per maid with a minimum charge of \$150.00 + gst**

*Please note: Handyman and Maid services are best utilized after unpacking has been completed. Where possible allow 3 in days in advance.*

## **DURING DELIVERY**

We understand how important it is to you that your move finishes smoothly. To ensure that your delivery is complete and hassle free please assist us with the following:

- Check that all items on the inventory list have been delivered. If any items are not accounted for, please note it on the Delivery Order and your Inventory List. The Delivery Order will be taken back to the office by the Crew Leader and handled by the Inbound Manager.
- Check that all goods **which have been unpacked** are not damaged. If damages are found please note it on the Delivery Order. To ensure that your insurance claim is handled promptly please contact the Inbound Manager within 30 days.

**Singapore**

*Stress Free Services*

## **STRESS FREE SERVICES!**

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- Picture hanging
- Shelving
- Electrical
- Plumbing
- Installation of direction lighting and ceiling fans
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### **4. Maid Services**

- General cleaning
- Washing of all cutlery, crockery, pots and pans, etc
- Sorting & placing of items to directed positions
- Many other services

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- Check that all goods **which have been unpacked** are not damaged. If damages are found please note it on the Delivery Order. To ensure that your insurance claim is handled promptly please contact the Inbound Manager within 30 days.

Singapore

*Moving to Singapore*

## **MOVING TO SINGAPORE** **PRE-MOVE SUGGESTIONS**

- 1) Should you decide to ship your video tapes, they will usually be censored by the Board of Film Censors. All video tapes are subject to Singapore's strict censorship by BFC and the fee payable is S\$15.00 per hour excluding handling fees. Only videotapes of cartoons, sports, family home made movies and training, will be exempt from censorship.
- 2) Singapore uses the PAL system for multiple systems TV sets have no problem with either voltage or reception. You may opt to rent or buy a set in Singapore, which are reasonably priced here.
- 3) Remember, the Singapore electrical current is 220volt / 50Hz. If your appliances are not compatible, you will need to make use of transformers, which are available here.
- 4) Do not forget to bring all vital documents (marriage cert, licence, birth cert, education cert, etc). These items should be hand carried. We also suggest you have extra sets of passport size photos taken as they will be needed for all official transaction in Singapore.
- 5) The Singapore climate has relatively uniform temperatures of 26-31 deg C. The wearing of cotton materials is recommended. As the Singapore clothing industry is geared towards Asian size, it is recommended that newcomers stock up on clothing for children and themselves in their home country. This is especially important for those who wear a special size.
- 6) Bedding (sheets and pillowcases) sold in Singapore are in US bed size. Those who have European size bed should bring a supply.
- 7) Avoid bringing leather or winter clothing. Due to the humidity and tropical climate, leather items will mildew and spoil. To avoid this, you must operate your air-conditioning systems almost 24 hours. This is very expensive on the electrical bill.
- 8) Imported vehicles are taxed at 195% of the Open Market Value (OMV). Vehicles, which are more than 3 years old, will not be allowed to be imported and registered for use in Singapore. You need to get a COE (Certificate of Entitlement) and approval from the Land Transport Authority before shipping the vehicle.
- 9) You may import liquor and wine into Singapore, but it is subject to high Customs duty. A detailed listing by quantity and alcoholic content is required in order to pay duty and tax. Liquor and wine need to be packed separately. Failure to declare will result in a heavy penalty.
- 10) Whenever possible, do not include toy guns, canned food, communication equipment, cigarettes and tobacco or indecent and obscene text as these items attract more severe Customs examination.



**Singapore**

*List of Dutiable Goods*

<http://www.customs.gov.sg/leftNav/trad/val/List+of+Dutiable+Goods.htm>

Please refer to the table below for the list of dutiable goods and the respective duty rates imposed on the goods.

For reference, the formula for calculating the duty for alcoholic beverages is given at the end of the webpage.

HS 2007 Code	Product Description	Duty Rates	
		Customs Duty	Excise Duty
21069061	Alcoholic preparations to be used as raw material for the manufacture of alcoholic beverages, in liquid form.	Nil	\$70.00 per litre of alcohol*
21069062	Alcoholic preparations to be used as raw material for the manufacture of alcoholic beverages, in other forms.	Nil	\$90.00 per kgm
21069064	Composite concentrates of alcoholic preparations for the manufacture of alcoholic beverages, in liquid form	Nil	\$70.00 per litre of alcohol*
21069065	Composite concentrates of alcoholic preparations for the manufacture of alcoholic beverages, in other forms	Nil	\$90.00 per kgm
22030010	Stout or Porter	\$16.00 per litre of alcohol*	\$48.00 per litre of alcohol*
22030090	Other Beer including ale	\$16.00 per litre of alcohol*	\$48.00 per litre of alcohol*
22041000	Sparkling wine	Nil	\$70.00 per litre of alcohol*
22042111	Still wine, 2 ltr or less, not exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*
22042112	Still wine, 2 ltr or less, exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*
22042121	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, 2 ltr or less, not exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*
22042122	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, 2 ltr or less, exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*
22042911	Still wine, more than 2 ltr, not exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*
22042912	Still wine, more than 2 ltr, exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*
22042921	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, more than 2 ltr, not exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*
22042922	Grape must, with fermentation prevented or arrested by the addition of alcohol, including fortified wine, more than 2 ltr, exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*
22043010	Other grape must, not exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*
22043020	Other grape must, exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*
22051010	Vermouth and other grape wine flavoured with plants or aromatic substances, 2 ltr or less, not exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*

Singapore		List of Dutiable Goods		<a href="http://www.customs.gov.sg/leftNav/trad/val/List+of+Dutiable+Goods.htm">http://www.customs.gov.sg/leftNav/trad/val/List+of+Dutiable+Goods.htm</a>	
HS 2007 Code	Product Description	Duty Rates			
		Customs Duty	Excise Duty		
22051020	Vermouth and other grape wine flavoured with plants or aromatic substances, 2 ltr or less, exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*		
22059010	Vermouth and other grape wine flavoured with plants or aromatic substances, more than 2 ltr, not exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*		
22059020	Vermouth and other grape wine flavoured with plants or aromatic substances, more than 2 ltr, exceeding 15% alc/vol	Nil	\$70.00 per litre of alcohol*		
22060010	Cider & Perry	Nil	\$48.00 per litre of alcohol*		
22060020	Sake (rice wine)	Nil	\$70.00 per litre of alcohol*		
22060030	Toddy	Nil	\$70.00 per litre of alcohol*		
22060040	Shandy	Nil	\$70.00 per litre of alcohol*		
22060090	Mead and other fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	Nil	\$70.00 per litre of alcohol*		
22071000	Ethyl alcohol, undenatured, 80% alc/vol or higher	Nil	\$70.00 per litre of alcohol*		
22082010	Brandy, not exceeding 46% alc/vol	Nil	\$70.00 per litre of alcohol*		
22082020	Brandy, exceeding 46% alc/vol	Nil	\$70.00 per litre of alcohol*		
22032030	Other spirits obtained by distilling grape wine or grape marc, not exceeding 46% alc/vol	Nil	\$70.00 per litre of alcohol*		
22082040	Other spirits obtained by distilling grape wine or grape marc, exceeding 46% alc/vol	Nil	\$70.00 per litre of alcohol*		
22083010	Whisky, not exceeding 46% alc/vol	Nil	\$70.00 per litre of alcohol*		
22083020	Whisky, exceeding 46% alc/vol	Nil	\$70.00 per litre of alcohol*		
22084010	Rum & other spirits obtained by distilling fermented sugar-cane products, not exceeding 46% alc/vol	Nil	\$70.00 per litre of alcohol*		
22084020	Rum & other spirits obtained by distilling fermented sugar-cane products, exceeding	Nil	\$70.00 per litre of alcohol*		
22085010	Gin & Geneva, not exceeding 46% alc/vol	Nil	\$70.00 per litre of alcohol*		
22085020	Gin & Geneva, exceeding 46% alc/vol	Nil	\$70.00 per litre of alcohol*		
22086010	Vodka, not exceeding 46% alc/vol	Nil	\$70.00 per litre of alcohol*		
22086020	Vodka, exceeding 46% alc/vol	Nil	\$70.00 per litre of alcohol*		
22087010	Liqueurs & cordials, not exceeding 57% alc/vol	Nil	\$70.00 per litre of alcohol*		
22087020	Liqueurs & cordials, exceeding 57% alc/vol	Nil	\$70.00 per litre of alcohol*		
22089010	Medicated samsu, not exceeding 40% alc/vol	\$8.00 per litre of alcohol*	\$70.00 per litre of alcohol*		
22089020	Medicated samsu, exceeding 40% alc/vol	\$8.00 per litre of alcohol*	\$70.00 per litre of alcohol*		
22089030	Other samsu, not exceeding 40% alc/vol	\$8.00 per litre of alcohol*	\$70.00 per litre of alcohol*		
22089040	Other samsu, exceeding 40% alc/vol	\$8.00 per litre of alcohol*	\$70.00 per litre of alcohol*		
22089050	Arrack & pineapple spirit, not exceeding 40% alc/vol	Nil	\$70.00 per litre of alcohol*		
22089060	Arrack & pineapple spirit, exceeding 40% alc/vol	Nil	\$70.00 per litre of alcohol*		
22089070	Bitters and Beverages not exceeding 57% alc/vol	Nil	\$70.00 per litre of alcohol*		

Singapore		List of Dutiable Goods		<a href="http://www.customs.gov.sg/leftNav/trad/val/List+of+Dutiable+Goods.htm">http://www.customs.gov.sg/leftNav/trad/val/List+of+Dutiable+Goods.htm</a>	
HS 2007 Code	Product Description	Duty Rates			
		Customs Duty	Excise Duty		
22089080	Bitters and similar beverages, exceeding 57% alc/vol	Nil	\$70.00 per litre of alcohol*		
22089090	Other spirituous beverages	Nil	\$70.00 per litre of alcohol*		
24011010	Tobacco leaf, not stemmed / stripped, Virginia type, flue-cured	Nil	\$315.00 per kgm		
24011020	Tobacco leaf, not stemmed / stripped, Virginia type, not flue-cured	Nil	\$315.00 per kgm		
24011030	Tobacco leaf, not stemmed / stripped, other type, flue-cured	Nil	\$315.00 per kgm		
24011090	Tobacco leaf, partly or wholly stemmed / stripped, Virginia type, flue-cured	Nil	\$315.00 per kgm		
24012010	Tobacco leaf, partly or wholly stemmed / stripped, Virginia type, flue-cured	Nil	\$315.00 per kgm		
24012020	Tobacco leaf, partly or wholly stemmed! stripped, Virginia type, not flue-cured	Nil	\$315.00 per kgm		
24012030	Tobacco leaf, partly or wholly stemmed / stripped, Oriental type	Nil	\$315.00 per kgm		
24012040	Tobacco leaf, partly or wholly stemmed / stripped, Burley type	Nil	\$315.00 per kgm		
24012050	Tobacco leaf, partly or wholly stemmed / stripped, other type, flue-cured	Nil	\$315.00 per kgm		
24012090	Tobacco leaf, partly or wholly stemmed / stripped, other type, not flue-cured	Nil	\$315.00 per kgm		
24013010	Tobacco stems	Nil	\$315.00 per kgm		
24013090	Other tobacco refuse	Nil	\$315.00 per kgm		
24021000	Cigars, cheroots & cigarillos, containing tobacco	Nil	\$352.00 per kgm		
24022010	Beedies	Nil	\$199.00 per kgm		
24022090	Cigarettes	Nil	35.2 cents for every gram or part thereof of each stick of cigarette		
24029010	Cigars, cheroots & cigarillos, of tobacco substitutes	Nil	\$352.00 per kgm		
24029020	Cigarettes of tobacco substitutes	Nil	35.2 cents for every gram or part thereof of each stick of cigarette		
24031011	Blended tobacco, packed for retail sale	Nil	\$352.00 per kgm		
24031019	Other smoking tobacco, packed for retail sale	Nil	\$352.00 per kgm		
24031021	Blended tobacco, for cigarette making	Nil	\$315.00 per kgm		
24031029	Other smoking tobacco, for cigarette making	Nil	\$315.00 per kgm		
24031090	Other smoking tobacco	Nil	\$352.00 per kgm		
24039100	"Homogenised" or "reconstituted" tobacco	Nil	\$352.00 per kgm		
24039930	Manufactured tobacco substitutes	Nil	\$352.00 per kgm		
24039940	Snuff	Nil	\$352.00 per kgm		
24039950	Other smokeless tobacco, including chewing and sucking tobacco	Nil	\$199.00 per kgm		

Singapore		<i>List of Dutiable Goods</i>		<a href="http://www.customs.gov.sg/leftNav/trad/val/List+of+Dutiable+Goods.htm">http://www.customs.gov.sg/leftNav/trad/val/List+of+Dutiable+Goods.htm</a>	
HS 2007 Code	Product Description	Duty Rates			
		Customs Duty	Excise Duty		
24039960	Ang Hoon	Nil	\$199.00 per kgm		
24039990	Other manufactured tobacco	Nil	\$352.00 per kgm		
27101111	Motor spirit, premium leaded	Nil	\$7.10 per dal		
27101112	Motor spirit, premium unleaded	Nil	\$4.40 per dal		
27101113	Motor spirit, regular leaded	Nil	\$6.30 per dal		
27101114	Motor spirit, regular unleaded	Nil	\$3.70 per dal		
27101115	Other motor spirit, leaded	Nil	\$6.80 per dal		
27101116	Other motor spirit, unleaded	Nil	\$4.10 per dal		
33021010	Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in liquid form	Nil	\$70.00 per litre of alcohol*		
33021020	Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in other forms	Nil	\$90.00 per litre of alcohol*		
87031090	Snow vehicles and other vehicles similar to	Nil	20%		