

Circular No: 06/2022 25 May 2022

Traders and Declaring Agents

Dear Sir/Madam

## UPDATE ON DUTY EXEMPTION AND GST RELIEF ON WINE FOR APPROVED EVENTS

Since 1 April 2009, duty exemption and GST relief is granted up to 3 bottles of wine (2.25 litres) per label per day for each exhibitor and the main conference organiser for use at approved wine exhibitions and conference events. This is to promote wine trading activities and help develop the wine industry in Singapore.

2 To qualify for the duty exemption and GST relief, the wine imported must be meant for use at wine exhibitions and conference events approved under the Business Events in Singapore (BEiS) scheme which is open to all businesses/companies or associations in the Meetings, Incentives, Conventions & Exhibitions (MICE) sector. The BEiS is administered by the Singapore Tourism Board and information on BEiS is available in the following url:

https://www.stb.gov.sg/content/stb/en.html

3 Wine falling under HS Headings 2204 and 2205 and selected HS Headings 2206 will qualify for duty exemption and GST relief. The list of approved wines has been updated and is attached in the Annex enclosed.

Approved wine may be contained in one or more bottles or other containers. The wine may only be used for the purpose of sampling by representatives of any business during the approved event and within the approved premises. Duty and GST will be payable if the tax-exempted wine is sold, disposed of or transferred locally. For ease of identifying the approved wines, good quality temper-proof, non-removable and non-reusable stickers must be affixed on the body of the exempted bottles.

## **Permit Application**

5 Please observe the following revised procedures when applying for a Duty Exemption and GST Relief Certificate (TradeNet® permit) for the wine:

- i. The qualified trader/exhibitor and its authorised agent must be registered with Singapore Customs;
- ii. The TradeNet® permit under Message Type "IN-NON-PAYMENT" with Declaration Type "GTR" must be declared by the authorised agent for each direct import or release from licensed warehouse;
- iii. The Place of Receipt to be declared is "EXEMPTW" instead of "EXEMPT" and the Place of Release will depend on whether it is a direct import (e.g. KZ) or release from licensed warehouses (e.g. LWxxx);
- iv. The Claimant information registered with Singapore Customs must be filled. Exhibitors who are not registered in Singapore for business purposes (e.g. foreign companies) will need to instruct their appointed forwarders/event organiser to register with Singapore Customs as claimants before they can submit the required permit applications. Exhibitors registered in Singapore for business purposes must register with Singapore Customs directly as claimants using their own UEN. To register for a claimant, please fill up the claimant application form available on the Singapore Customs' website at www.customs.gov.sg > E-Services > Customs Forms & Service Links under Registration Forms.
- v. An import licence from the Singapore Food Agency (SFA) is required for imports of wine. Please obtain the required licence in advance.
- 6 Customs Circular No. 03/2009 dated 9 March 2009 is rescinded.

Yours faithfully

Raine Ng (Ms) Head Procedures & Systems 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\_documentation@customs.gov.sg.

## Annex

HS Code	Product Description				
2204.10.00	Sparkling Wines				
2204.21.11	Wine of fresh grapes of alcoholic strength not exceeding 15% vol in containers of 2 litres or less				
2204.21.13	Wine of fresh grapes of alcoholic strength exceeding 15% but not exceeding 23% vol in containers of 2 litres or less				
2204.21.14	Wine of fresh grapes of alcoholic strength exceeding 23% vol in containers of 2 litres or less				
2204.22.11	Wine of fresh grapes of alcoholic strength not exceeding 15% vol in containers of more than 2 litres but not more than 10 litres				
2204.22.12	Wine of fresh grapes of alcoholic strength exceeding 15% but not exceeding 23% vol in containers of more than 2 litres but not more than 10 litres				
2204.22.13	Wine of fresh grapes of alcoholic strength exceeding 23% vol in containers of more than 2 litres but not more than 10 litres				
2204.29.11	Wine of fresh grapes of alcoholic strength not exceeding 15% vol in containers of more than 10 litres				
2204.29.13	Wine of fresh grapes of alcoholic strength exceeding 15% but not exceeding 23% vol in containers of more than 10 litres				
2204.29.14	Wine of fresh grapes of alcoholic strength exceeding 23% vol in containers of more than 10 litres				
2204.21.21	Grape must with fermentation prevented or arrested by the addition of alcohol and alcoholic strength not exceeding 15% vol in containers of 2 Litres or less				
2204.21.22	Grape must with fermentation prevented or arrested by the addition of alcohol and alcoholic strength exceeding 15% vol in containers of 2 Litres or less				
2204.22.21	Grape must with fermentation prevented or arrested by the addition of alcohol and alcoholic strength not exceeding 15% vol in containers of more than 2 Litres but not more than 10 Litres				
2204.22.22	Grape must with fermentation prevented or arrested by the addition of alcohol and alcoholic strength exceeding 15% vol in containers of more than 2 Litres but not more than 10 Litres				
2204.29.21	Grape must with fermentation prevented or arrested by the addition of alcohol and alcoholic strength not exceeding 15% vol in containers of more than 10 Litres				
2204.29.22	Grape must with fermentation prevented or arrested by the addition of alcohol and alcoholic strength exceeding 15% vol in containers of more than 10 Litres				
2204.30.10	Other grape must of alcoholic strength not exceeding 15% vol				
2204.30.20	Other grape must of alcoholic strength exceeding 15% vol				

<b>2205.10.10</b> Vermouth and other wine of fresh grape flavoured with plants or aromatic substances of alcoholic strength not exceeding 15% vol i containers of 2 Litres or less							
containers of 2 Litres or less							
<b>2205.10.20</b> Vermouth and other wine of fresh grape flavoured with plants or							
aromatic substances of alcoholic strength exceeding 15% vol in	aromatic substances of alcoholic strength exceeding 15% vol in						
containers of 2 Litres or less	<b>o o</b>						
<b>2205.90.10</b> Vermouth and other wine of fresh grape flavoured with plants or	Vermouth and other wine of fresh grape flavoured with plants or						
aromatic substances of alcoholic strength not exceeding 15% vol i	aromatic substances of alcoholic strength not exceeding 15% vol in						
containers of more than 2 Litres	containers of more than 2 Litres						
<b>2205.90.20</b> Vermouth and other wine of fresh grape flavoured with plants or							
aromatic substances of alcoholic strength exceeding 15% vol in							
containers of more than 2 Litres							
2206.00.10 Cider and Perry							
2206.00.91 Other rice wine including medicated rice wine							
2206.00.99 Other fermented beverages or mixtures of fermented beverages of							
mixtures of fermented beverages and non-alcoholic beverages not							
elsewhere specified							



## UPDATE OF CIRCULAR BY SINGAPORE CUSTOMS

Paragraph	Current Details	Updated Details	Date of Update
5iv	The Claimant information registered with Singapore Customs must be filled. Exhibitors who are not registered in Singapore for business purposes (e.g. foreign companies) will need to instruct their appointed forwarders/event organiser to register with Singapore Customs as claimants before they can submit the required permit applications. Exhibitors registered in Singapore for business purposes must register with Singapore Customs directly as claimants using their own UEN. To register for a claimant, please fill up the claimant application form available on the Singapore Customs' website at <u>www.customs.gov.sg</u> > E- Services > Customs Forms & Service Links under Registration Forms.	The Claimant information registered with Singapore Customs must be filled. Exhibitors who are not registered in Singapore for business purposes (e.g. foreign companies) will need to instruct their appointed forwarders/event organiser to register with Singapore Customs as claimants before they can submit the required permit applications. The claimant account must be de-registered with Singapore Customs immediately after the event. Exhibitors registered with Accounting and Corporate Regulatory Authority (ACRA) must register with Singapore Customs directly as claimants using their own UEN. To register for a claimant, please fill up the claimant application form available on the Singapore Customs' website at <u>www.customs.gov.sg</u> > E-Services > Customs Forms & Service Links under Registration Forms.	24 Aug 2023
5v	An import licence from the Singapore Food Agency (SFA) is required for imports of wine. Please obtain the required licence in advance.	An import licence from the Singapore Food Agency (SFA) is required for imports of wine. Please obtain the required licence in advance prior to permit declaration for the import of the wine.	24 Aug 2023

nex					24 Aug 202
	HS Code	Product Description	HS Code	Product Description	
	2204.10.00	Sparkling Wines	2204.10.00	Sparkling Wines	
	2204.21.11	Wine of fresh grapes of	2204.21.11	Wine of fresh grapes of	
		alcoholic strength not		alcoholic strength not	
		exceeding 15% vol in		exceeding 15% vol in	
		containers of 2 litres or less		containers of 2 litres or less	
	2204.21.13	Wine of fresh grapes of	2204.21.13	Wine of fresh grapes of	
		alcoholic strength exceeding		alcoholic strength exceeding	
		15% but not exceeding 23% vol		15% but not exceeding 23%	
		in containers of 2 litres or less		vol in containers of 2 litres or	
	2204.21.14	Wine of fresh grapes of		less	
	-	alcoholic strength exceeding	2204.21.14	Wine of fresh grapes of	
		23% vol in containers of 2 litres		alcoholic strength exceeding	
		or less		23% vol in containers of 2 litres	
	2204.22.11			or less	
		alcoholic strength not	2204.22.11	Wine of fresh grapes of	
		exceeding 15% vol in		alcoholic strength not	
		containers of more than 2 litres		exceeding 15% vol in	
		but not more than 10 litres		containers of more than 2 litres	
	2204.22.12	Wine of fresh grapes of		but not more than 10 litres	
		alcoholic strength exceeding	2204.22.12		
		15% but not exceeding 23% vol	-	alcoholic strength exceeding	
		in containers of more than 2		15% but not exceeding 23%	
		litres but not more than 10 litres		vol in containers of more than	
	2204.22.13			2 litres but not more than 10	
		alcoholic strength exceeding		litres	
		23% vol in containers of more	2204.22.13		
				alcoholic strength exceeding	

	than 2 litres but not more than 10 litres		23% vol in containers of more than 2 litres but not more than
2204.29.11	Wine of fresh grapes of		10 litres
	alcoholic strength not	2204.29.11	Wine of fresh grapes of
	exceeding 15% vol in		alcoholic strength not
	containers of more than 10		exceeding 15% vol in
	litres		containers of more than 10
2204.29.13	Wine of fresh grapes of		litres
	alcoholic strength exceeding	2204.29.12	Wine of fresh grapes of
	15% but not exceeding 23% vol		alco\holic strength exceeding
	in containers of more than 10		15% in containers of more than
	litres		10 litres
2204.29.14	Wine of fresh grapes of	2204.21.21	Grape must with fermentation
	alcoholic strength exceeding		prevented or arrested by the
	23% vol in containers of more		addition of alcohol and
	than 10 litres		alcoholic strength not
2204.21.21	Grape must with fermentation		exceeding 15% vol in
	prevented or arrested by the		containers of 2 Litres or less
	addition of alcohol and	2204.21.22	
	alcoholic strength not		prevented or arrested by the
	exceeding 15% vol in		addition of alcohol and
	containers of 2 Litres or less		alcoholic strength exceeding
2204.21.22	Grape must with fermentation		15% vol in containers of 2
	prevented or arrested by the		Litres or less
	addition of alcohol and alcoholic	2204.22.21	
	strength exceeding 15% vol in		prevented or arrested by the
	containers of 2 Litres or less		addition of alcohol and
2204.22.21	Grape must with fermentation		alcoholic strength not
	prevented or arrested by the		exceeding 15% vol in
			containers of more than 2

	addition of alcohol and alcoholic		Litres but not more than 10
	strength not exceeding 15% vol		Litres
	in containers of more than 2	2204.22.22	Grape must with fermentation
	Litres but not more than 10		prevented or arrested by the
	Litres		addition of alcohol and
2204.22.22	Grape must with fermentation		alcoholic strength exceeding
	prevented or arrested by the		15% vol in containers of more
	addition of alcohol and alcoholic		than 2 Litres but not more than
	strength exceeding 15% vol in		10 Litres
	containers of more than 2 Litres	2204.29.21	Grape must with fermentation
	but not more than 10 Litres		prevented or arrested by the
2204.29.21	Grape must with fermentation		addition of alcohol and
	prevented or arrested by the		alcoholic strength not
	addition of alcohol and alcoholic		exceeding 15% vol in
	strength not exceeding 15% vol		containers of more than 10
	in containers of more than 10		Litres
	Litres	2204.29.22	Grape must with fermentation
2204.29.22	Grape must with fermentation		prevented or arrested by the
	prevented or arrested by the		addition of alcohol and
	addition of alcohol and alcoholic		alcoholic strength exceeding
	strength exceeding 15% vol in		15% vol in containers of more
	containers of more than 10		than 10 Litres
	Litres	2204.30.10	Other grape must of alcoholic
2204.30.10	Other grape must of alcoholic		strength not exceeding 15%
	strength not exceeding 15% vol		vol
2204.30.20	0 1	2204.30.20	Other grape must of alcoholic
	strength exceeding 15% vol		strength exceeding 15% vol
2205.10.10	Vermouth and other wine of	2205.10.10	Vermouth and other wine of
	fresh grape flavoured with		fresh grape flavoured with

	plants or aromatic substances		plants or aromatic substances
	of alcoholic strength not		of alcoholic strength not
	exceeding 15% vol in		exceeding 15% vol in
	containers of 2 Litres or less		containers of 2 Litres or less
2205.10.20	Vermouth and other wine of	2205.10.20	Vermouth and other wine of
	fresh grape flavoured with		fresh grape flavoured with
	plants or aromatic substances		plants or aromatic substances
	of alcoholic strength exceeding		of alcoholic strength exceeding
	15% vol in containers of 2 Litres		15% vol in containers of 2
	or less		Litres or less
2205.90.10	Vermouth and other wine of	2205.90.10	Vermouth and other wine of
	fresh grape flavoured with		fresh grape flavoured with
	plants or aromatic substances		plants or aromatic substances
	of alcoholic strength not		of alcoholic strength not
	exceeding 15% vol in		exceeding 15% vol in
	containers of more than 2 Litres		containers of more than 2
2205.90.20	Vermouth and other wine of		Litres
	fresh grape flavoured with	2205.90.20	Vermouth and other wine of
	plants or aromatic substances		fresh grape flavoured with
	of alcoholic strength exceeding		plants or aromatic substances
	15% vol in containers of more		of alcoholic strength exceeding
	than 2 Litres		15% vol in containers of more
2206.00.10	Cider and Perry		than 2 Litres
2206.00.91	Other rice wine including	2206.00.10	Cider and Perry
	medicated rice wine	2206.00.50	Mead
2206.00.99	Other fermented beverages or	2206.00.60	Wines obtained by the
	mixtures of fermented		fermentation of vegetables
	beverages or mixtures of		juices or of fruit juices, other
	fermented beverages and non-		than juice of fresh grapes

alcoholic beverages not	2206.00.91	Other rice wine including	
elsewhere specified		medicated rice wine	
	2206.00.99	Other fermented beverages or	
		mixtures of fermented	
		beverages or mixtures of	
		fermented beverages and non-	
		alcoholic beverages not	
		elsewhere specified	