

HS CLASSIFICATION PRODUCT GUIDE

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SINGAPORE CUSTOMS

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PREFACE

The Singapore Trade Classification, Customs and Excise Duties (STCCED) 2018 adopts the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017. The HS codes in AHTN 2017 are harmonized at the 8-digit level for use by all ASEAN member countries. It is based on the 6-digit Harmonized Commodity Description and Coding System Nomenclature developed by the World Customs Organisation (WCO).

This product guide provides a general description, stating the HS classification and dutiable status of the item. Pictures, drawings or photographs in this product guide are provided for illustrative purposes only.

DISCLAIMER

Please note that information are correct to the best of knowledge. Singapore Customs shall not be held liable for any consequences, including but not limited to all losses, damages, costs, expenses and any other claims for compensation, arising directly or indirectly from your use or reliance on the provided information.

Singapore Customs reserve the right to vary or modify the information in this Guidebook at any time and without prior notice.

Tobacco

1. ANG HOON



Product Description

Ang Hoon is cut tobacco leaves with peanut oil added during manufacture. They are used to make hand-rolled cigarettes. *Ang Hoon* is not intended for the manufacture of cigarettes by power-operated machines.

Classification

Ang Hoon packed for retail sale is classified in HS Code 2403.19.11 and those that are not packed for retail sale is classified in HS Code 2403.19.91. Both HS codes are dutiable.

2. BEEDIES



Product Description

Beedies consist of dried tobacco rolled into a stick, wrapped in a wild tendu leaf and held together with string.

Classification

Beedies is classified in HS Code 2402.20.10 and it is dutiable.

3. CIGARETTES (Tobacco)



Product Description

A *cigarette* is a small roll of finely cut tobacco leaves wrapped in a cylinder of thin paper for smoking. Most manufactured cigarettes are filtered and include reconstituted tobacco and other additives.

Classification

Cigarette containing tobacco, other than *beedies* and *clove cigarette*, is classified in HS Code 2402.20.90 and it is dutiable.

4. CLOVE CIGARETTES (also known as Kretek)



Product Description

Clove cigarettes (commonly known as “Kretek”) are cigarettes made with blend of tobacco, cloves and flavours.

Classification

Clove cigarettes are classified in HS Code 2402.20.20 and it is dutiable.

Liquor Products

5. BEER

Product Description

Beer is an alcoholic beverage obtained by fermentation from malted cereals usually flavored with hops. Other such as herbs or fruit may be added. The alcoholic strength of *beer* is usually around 4 - 6% Alcohol by volume (ABV).

Stout is a dark bitter beer brewed from roasted malt or barley

Porter is a dark bitter beer brewed from charred or browned malt.

Classification

Stout and Porter not exceeding 5.8% ABV

They are classified in HS Code 2203.00.11 and they are dutiable.

Stout and Porter exceeding 5.8% ABV

They are classified in HS Code 2203.00.19 and they are dutiable.

Other types of beer not exceeding 5.8% ABV

They are classified in HS Code 2203.00.91 and they are dutiable.

Other types of beer exceeding 5.8% ABV

They are classified in HS Code 2203.00.99 and they are dutiable.

6. BRANDY

Product Description

Brandy is an alcoholic beverage spirit obtained by distilling wine. *Brandy* generally has an alcoholic strength of 35 – 60% ABV.

Classification

Brandy is classified in HS Code 2208.20.50 and it is dutiable.

7. CIDER

Product Description

Cider is an alcoholic beverage obtained by fermenting the juice of apples.

Classification

Cider is classified in HS Code 2206.00.10 and it is dutiable.

8. GIN

Product Description

Gin (also known as “Geneva”) is a distilled alcoholic beverage made from grain and with juniper berries added.

Classification

Gin is classified in HS Code 2208.50.00 and it is dutiable.

9. PERRY

Product Description

Perry is an alcoholic beverage obtained by fermentation of juice of pears.

Classification

Perry is classified in HS Code 2206.00.10 and it is dutiable.

10. SAKE

Product Description

Saké, also known as Nihonshu and Seishu, is an alcoholic beverage of Japanese origin that is made from rice, koji, yeast and water using fermentation and filtration processes.

Classification

Saké is classified in HS Code 2206.00.20 and it is dutiable.

11. SAMSU(also known as SAMSOO)

Product Description

Samsu is obtained by distilling grains such as rice or sorghum. Medicated *samsu* refer to *samsu* with added ingredients such as herbs, lizards, insects, snakes etc.

Classification

Medicated *samsu* not exceeding 40% ABV

It is classified in HS Code 2208.90.10 and it is dutiable.

Medicated *samsu* exceeding 40% ABV

It is classified in HS Code 2208.90.20 and it is dutiable.

Other *samsu* not exceeding 40% ABV

It is classified in HS Code 2208.90.30 and it is dutiable.

Other *samsu* exceeding 40% ABV

It is classified in HS Code 2208.90.40 and it is dutiable.

12. VODKA

Product Description

Vodka is a distilled alcoholic beverage made from fermented mash of agricultural origin.

Classification

Vodka is classified in HS Code 2208.60.00 and it is dutiable.

13. WHISKY

Product Description

Whisky is obtained by distilling fermented mash of cereal grains.

Classification

Whisky is classified in HS Code 2208.30.00 and it is dutiable.

Vehicles

14. ELECTRIC BICYCLE (also known as Power-Assisted Bicycle)



Product Description

An *electric bicycle* is a bicycle with an electric motor used to power the vehicle, or to assist with pedalling.

Classification

Completely knocked down (CKD) *electric bicycle*

It is classified in HS Code 8711.60.11 and it is non-dutiable.

Non-CKD *electric bicycle*

It is classified in HS Code 8711.60.91 and it is non-dutiable.

15. MOBILITY SCOOTER (also known as Personal Mobility Aid)



Product Description

A *mobility scooter* has a seat, a flat area or foot plates for the feet, and handlebars in front to turn the wheels. *Mobility scooters* are usually battery powered.

Classification

Mobility scooter is classified in HS Code 8703.10.10 and it is non-dutiable.

16. POWERED KICK SCOOTER (also known as Motorised Personal Mobility Device)



Electric kick scooters (or e-scooters)



Gas kick scooters

Product Description

A *powered kick scooter* is a self-propelled vehicle fitted with a small gas engine or electric motor. It has a handlebar, deck and wheels. It can be fitted with a seat post, allowing the user to sit while riding or the user can stand on the deck while riding if there is no seat post. The battery of *electric kick scooters* is usually housed under the deck while the gas tank of *gas kick scooters* is usually housed near the rear wheel. This is essentially a low travel speed converted *kick scooter* with a small motor added.

Classification

CKD gas kick scooter

It is classified in HS Code 8711.10.14 and it is non-dutiable.

Non-CKD gas kick scooter

It is classified in HS Code 8711.10.94 and it is non-dutiable.

CKD electric kick scooter

It is classified in HS Code 8711.60.12 and it is non-dutiable.

Non-CKD electric kick scooter

It is classified in HS Code 8711.60.92 and it is non-dutiable.

17. SELF-BALANCING ELECTRIC UNICYCLE (also known as Motorised Personal Mobility Device)



Product Description

A *Self-balancing unicycle* is a type of unicycle that is considered an electric vehicle. It uses sensors, gyros and accelerometers in conjunction with an electric motor to assist a rider with balancing on a single wheeled vehicle.

Classification

CKD Self-balancing unicycle

It is classified in HS Code 8711.60.12 and it is non-dutiable.

Non-CKD Self-balancing unicycle

It is classified in HS Code 8711.60.92 and it is non-dutiable.