

Your Ref :DB.AS.025.87.11 (28)

Our Ref :31/2003

Date :7 Oct 2003



**SINGAPORE CUSTOMS**

55 Newton Road  
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Singapore 307987

**REPUBLIC OF SINGAPORE**

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All Traders and Declaring Agents



**DUTY PAYMENT ON CIGARETTES PACKS  
CONTAINING FEWER THAN 20 STICKS NOT ALLOWED**

The Health Sciences Authority (HSA), Tobacco Regulation Unit (TRU), has announced that with effect from 1 Dec 2003, the sale of cigarettes in packs containing less than 20 sticks will be banned. [Ref: HSA letter CPA (TRU) 36:15 Vol 3 dated 18 Sep 2003]

2 Pursuant to the ban, the transmission of any Normal Duty (ND) or Joint Direct Import Duty Payment (DI) declarations for such cigarettes with effect from 1 Dec 2003 will not be allowed.

3 Traders/declarants are reminded that there will be no refund on duty / GST paid on cigarettes once they are released from Customs Control.

4 If you need clarification, please call our Customs Call Centre at Tel No 6355 2000 and followed by (\*) (0).

WINSTON TAY WEE HUA  
HEAD DOCUMENTATION  
DOCUMENTATION BRANCH  
for DIRECTOR-GENERAL OF CUSTOMS

J#5:\Duty Payment On Cigt Packs Containing Fewer Than 20's Not Allowed (6 Oct 03) – 3rd (Fin)

## UPDATE OF CIRCULAR BY SINGAPORE CUSTOMS

<b>Circular No. 31/2003: DUTY PAYMENT ON CIGARETTES PACKS CONTAINING FEWER THAN 20 STICKS NOT ALLOWED (dated 07 Oct 2003)</b>			
<b>Paragraph</b>	<b>Current Details</b>	<b>Updated Details</b>	<b>Date of Update</b>
2	Pursuant to the ban, the transmission of any Normal Duty (ND) or Joint Direct Import Duty Payment (DI) declarations for such cigarettes with effect from 1 Dec 2003 will not be allowed.	Pursuant to the ban, the transmission of any <del>Duty (ND) or Joint Direct Import Duty Payment (DI) declarations</del> In-Payment permit for duty and GST for such cigarettes with effect from 1 Dec 2003 will not be allowed.	5 Jan 2015