

# 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.

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### 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.

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### 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.

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### 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.

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### 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.

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### 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.

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### 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.

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### 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.

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### 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.

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### 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.

### 14. COOKING WINE

#### Product Description

*Cooking wine* is prepared for culinary purpose and thereby rendered unsuitable for consumption as beverage.

Reference to *Customs Circular No. 06/2016*, the cooking wine must fulfill the following salt or sugar criterion:

- a) For cooking wine with an alcoholic strength 21% and below
- i. The salt content of cooking wine must be at least 1.5 grams per 100 ml;  
or
  - ii. The sugar content of cooking wine must be at least 25 grams per 100 ml;
- b) For cooking wine with an alcoholic strength above 21%
- i. The salt or sugar content will have to increase proportionately according to the formula:  
[ 1.5 grams of salt or 25 grams of sugar X  $\frac{\text{alcoholic strength of cooking wine}}{21}$  ] per 100 ml.

The bottle of the cooking wine should bear the label indicating that is for culinary purpose. The salt or sugar content of the cooking wine should also be stated on the label.

#### Classification

*Cooking wine* that fulfils the criteria is classified in HS Code 2103.90.19 and it is non-dutiable.

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## Vehicles

### 15. 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.

### 16. 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.

### 17. 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.

**18. 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.