



Circular No: 03/2023

14 Feb 2023

Traders and Declaring Agents

Dear Sir/Madam

NOTIFICATION OF TARIFF CHANGES

Please be informed that the following duty revision will take effect from 14 February 2023, at 5.00 p.m.:

HS Code	Description	Excise Duty	
		OLD	NEW
Cigarettes and Other Manufactured Tobacco:			
2402.20.20	Clove cigarettes	42.7 cents for every gram or part thereof of each stick of cigarette	49.1 cents for every gram or part thereof of each stick of cigarette
2402.20.90	Other cigarettes containing tobacco		
2402.90.20	Cigarettes of tobacco substitutes		
2402.10.00	Cigars cheroots & cigarillos containing tobacco	\$427/kgm	\$491/kgm
2402.90.10	Cigars cheroots & cigarillos of tobacco substitutes		
2403.11.10	Water pipe tobacco packed for retail sale		
2403.11.90	Water pipe tobacco not packed for retail sale		
2403.19.19	Other smoking tobacco packed for retail sale		
2403.19.99	Other smoking tobacco not packed for retail sale		
2403.91.10	Homogenised or reconstituted tobacco packed for retail sale		
2403.91.90	Homogenised or reconstituted tobacco not packed for retail sale		
2403.99.30	Manufactured tobacco substitutes		

2403.99.40	Snuff whether or not dry		
2403.99.90	Other manufactured tobacco not for smoking		
2404.11.00	Products containing tobacco or reconstituted tobacco, intended for inhalation without combustion		
2404.19.10	Products containing tobacco substitutes, intended for inhalation without combustion		
Beedies, Ang Hoon and Smokeless Tobacco:			
2402.20.10	Beedies cigarettes	\$329/kgm	\$378/kgm
2403.19.11	Ang Hoon packed for retail sale		
2403.19.91	Ang Hoon not packed for retail sale		
2403.99.50	Chewing and sucking tobacco excluding snuff		
Unmanufactured and Cut Tobacco and Other Tobacco Refuse:			
2401.10.10	Tobacco, unmanufactured, not stemmed/ stripped, Virginia type, flue-cured	\$388/kgm	\$446/kgm
2401.10.20	Tobacco, unmanufactured, not stemmed/ stripped, Virginia type, other than flue-cured		
2401.10.40	Tobacco, unmanufactured, not stemmed/ stripped, Burley type		
2401.10.50	Other tobacco, unmanufactured, not stemmed/ stripped, flue-cured		
2401.10.90	Other tobacco, unmanufactured, not stemmed/ stripped, other than flue-cured		
2401.20.10	Tobacco, unmanufactured, partly or wholly stemmed/ stripped, Virginia type, flue-cured		
2401.20.20	Tobacco, unmanufactured, partly or wholly stemmed/ stripped, Virginia type, other than flue-cured		

2401.20.30	Tobacco, unmanufactured, partly or wholly stemmed/ stripped, Oriental type		
2401.20.40	Tobacco, unmanufactured, partly or wholly stemmed/ stripped, Burley type		
2401.20.50	Other tobacco, unmanufactured, partly or wholly stemmed/ stripped, flue-cured		
2401.20.90	Other tobacco, unmanufactured, partly or wholly stemmed/ stripped, other than flue-cured		
2401.30.10	Tobacco stems		
2401.30.90	Other tobacco refuse		
2403.19.20	Other manufactured tobacco for the manufacture of cigarettes		

2 For more information, please refer to our website for the [List of Dutiable Goods](#).

Yours faithfully

Lee Boon Chong
Senior Assistant Director-General (Trade)
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.