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Food and Agricultural Import Regulations and Standards 1998

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DISCLAIMER: This report has been prepared by the Office of Agricultural Affairs of the USDA/Foreign Agricultural Service in Singapore for U.S. exporters of domestic food and agricultural products. While every possible care has been taken in the preparation of this report, information provided may be no longer complete nor precise as some import requirements are subject to frequent change. It is highly recommended that U.S. exporters ensure that all necessary customs clearance requirements have been verified with local authorities through your foreign importer before the sale conditions are finalized. FINAL IMPORT OF APPROVAL OF ANY PRODUCT IS ALWAYS SUBJECT TO THE RULES AND REGULATIONS AS INTERPRETED BY THE COUNTRY OF IMPORT AT THE TIME OF PRODUCT ENTRY.

SOURCE: The Sale of Food Act Chpeter 283 and all subsequent amendments.

TABLE OF CONTENTS				
A.	FOOD LAWS			
B.	LABELING REQUIREMENTS			
C.	FOOD ADDITIVE REGULATIONS			
D.	PESTICIDE AND OTHER CONTAMINANTS			
E.	OTHER REGULATIONS AND REQUIREMENTS			
F.	OTHER SPECIFIC STANDARDS			
G.	COPYRIGHT/TRADEMARK LAWS			
H.	IMPORT PROCEDURE			
	APPENDIX A - WORLD TRADE ORGANIZATION (WTO) ENQUIRY POINT			

A. FOOD LAWS

The Sale of Food Act Chapter 283, which was first introduced in 1988, is more commonly referred to as the Singapore Food Regulations 1993 (Food Regulations). The regulations cover:-

- < packaging
- < sale by date,
- < labeling requirements,
- < the minimum or permitted levels of a broad range of food additives,
- < matters of concern to specific products including dairy and bakery products.

The Food Regulations are not based on any one particular country's, but adopts and modifies standards which are applied internationally to suit Singapore's local conditions. Singapore uses food laws and sanitary regulations and standards set by Codex, the U.S. and European Union only as a reference. Any new food ingredients to be introduced into Singapore's food processing industry will be brought before the Food Advisory Committee for approval prior to their acceptance into Singapore.

New amendments are continually made to the Food Regulations, to ensure the safety of all processed foods being place on the Singapore market, regardless of the country of origin. New food regulations are also continually being introduced by the United States and European Governments. For this reason, it is impossible to compare the Singapore Food Regulations 1993 with food regulations of other nations.

It should be noted that should any foodstuff or ingredient fall outside the scope of the Food Regulations, permission is required from the Food Control Department of Singapore before approval can be obtained from the Trade Development Board to import it into Singapore.

Prohibited Imports: Singapore prohibits the import of chewing gum.

B. LABELING REQUIREMENTS

No person shall import, advertise, manufacture, sell, consign or deliver any prepacked food if the package of pre-packed food does not bear a label containing all the particulars required by these Regulations. Every package of prepacked food shall, unless otherwise provided in these Regulations, bear a label, marked on or securely attached in a prominent and conspicuous position to the package, containing such particulars, statements, information and words in English and shall be clearly legible. The particulars required shall include:

- 1. The common name, or a description (in the case where a suitable common name is not available) sufficient to indicate the true nature of the food;
- 2. The Brand Name of the Product;
- 3. An Ingredients Listing. The appropriate designation of each ingredient in the case of food consisting of two or more ingredients and unless the quantity or proportion of each ingredient is specified, the ingredients shall be specified in descending order of the proportions by weight in which they are present;
 - Please refer to the "Second Schedule" of the Food Act for the listing of Permitted use of General Terms in the Declaration of Ingredients.
- 4. Either one of the following statements in specification of ingredients in the case of a food which contains they synthetic coloring, tartrazine:
 - (1) Tartrazine;
 - (2) color (102);
 - (3) color (FD&C Yellow #5) or other equivalent terms;
- 5. Net Weight of the Product. The minimum quantity of the food in the wrapper or container expressed in terms of volumetric measure or net wieght or any other measure to indicate the quantity of the contents.
- 6. The Name and Address of the local importer, distributor or agent.
- 7. Country of Origin;
- 8. Details of the Nutritional Value of the Product. (See Section E. Other Regulations and Requirements on nutrition labeling.) and
- 9. The following words or any other words to the same effect in the case of any food containing aspartame:
 - "PHENYLKETONURICS: CONTAINS PHENYLALANINE."

The particulars stated in nos. 1 to 7 shall be in printed letters not less than 1.5 mm in height.

However, the words required to be printed in the prescribed size may be printed in reduced size clearly legible when a package containing a food for sale is so small as to prevent the use of wording of the prescribed size.

No written, pictorial, or other descriptive matter shall include any false or mislead about the true nature or origin of the food. Foods having defined standards must be labeled to conform to those standards and be free from added foreign substances. Packages of food described as "enriched", "fortified", "vitaminized" or in any other way which implies that the article contains added vitamins or minerals must show the quantity of vitamins or minerals added per metric unit.

The addition of a nutrient supplement other than a permitted nutrient supplement specified in the "Eighth Schedule" of the Food Act, to any article of food for human consumption is prohibited.

Please refer to Part IV of the Sale of Food Act Chapter 283 and all subsequent amendments for the Standards and Particular Labeling Requirements for the following product categories:-

- < Flour, Bakery and Cereal Products
- < Aerating Ingredients
- < Meat & Meat Products
- < Fish & Fish Products
- < Edible Fats and Oils
- < Ice-Cream, Frozen Confections and Related Products
- < Sauce, Vinegar and Relishes
- < Sugar and Sugar Products
- < Tea, Coffee and Cocoa
- < Jams
- < Non-alcoholic Drinks
- < Alcoholic Drinks
- < Salts
- < Spices and Condiments
- < Flavoring Essences or Extracts
- < Flavor Enhancers
- Special Purpose Foods: Diabetic food, low-sodium food, gluten-free food, low protein food, carbohydrate-modified food, low-calorie food, energy food, infants' food, infant formula, infant milk formula and formulated food.
- < Miscellaneous Foods: Agar (agar-agar), custard powder, edible gelatin, fish crackers, prawn crackers

C. FOOD ADDITIVE REGULATIONS

No person shall import or manufacture for sale or sell any article of food which contains any food additive which is not permitted, unless the purity of that food additive conforms with the specifications as provided in the Ninth Schedule of the Sale of Food Act 1993 and all subsequent amendments (table below) . Where it is not provided, the purity of the permitted food additive shall conform with the specifications as recommended by the Joint Food and Agriculture Organization of the United Nations and World Health Organization (FAO/WHO) Expert Committee on food additives.

"NINTH SCHEDULE" PERMITTED GENERAL PURPOSE FOOD ADDITIVES					
Acetic acid Adipic acid; Ammonium bicarbonate; Ammonium hydroxide; Ammonium phosphate (mono- and di-basic); Ammonium sulphate; Aspartame;	Glucono delta-lactone; Glycerol esters of citric, lactic and tartaric acids; Helium; High fructose syrup; Hydrochloric acid; Hydrogenated glucose syrup (maltitol and maltitol-based products; Isomalt	Papain; Peracetic acid; Phosphoric acid; Potassium acid tartrate; Potassium bicarbonate; Potassium carbonate; Potassium citrate; Potassium hydroxide; Potassium sulphate; Propylene gycol;			
Beeswax	Lactic acid; Lactitol;	Silica aerogel; Sodium acetate; Sodium chloride; Sodium aluminium phosphate; Sodium bicarbonate; Sodium carbonate; Sodium citrate; Sodium hydroxide; Sodium phosphate (mono-, di- and tri-basic);			
Calcium carbonate; Calcium chloride; Calcium citrate; Calcium gluconate; Calcium hydroxide; Calcium lactate; Calcium phosphate (mono-, di- and tri-basic); Calcium sulphate; Carbon dioxide; Carnauba wax; Chymosin (produced by Escherichia coli); Citric acid;	Magnesium carbonate; Magnesium oxide; Magnesium hydroxide; Magnesium stearate; Malic acid; Mannitol; Nitrogen; Nitrous oxide Oligofructose (from chicory root);	Sodium potassium tartrate; Sodium pyrophosphate; Sodium sesquicarbonate; Sodium tartrate; Sorbitol; Succinic acid; Sucrose esters of fatty acids; Sulphuric acid; Sulphurous acid; Tartaric acid; Xylitol			

<u>Anti-caking agents</u>: Articles of food may contain the following anti-caking agents at a concentration of not more than 2% on a dry basis:

- a. Calcium or magnesium carbonate;
- b. Calcium hydroxyphosphate;
- c. Edible bone phosphate;
- d. Magnesium stearate;
- e. Magnesium trisilicate;
- f. Calcium, sodium aluminium, sodium calcium aluminium or calcium aluminium silicates; or

g. Silicon dioxide.

<u>Anti-Foaming Agents</u>: The sale of foods for human consumption containing anti-foaming agents is prohibited. Exemption is provided for edible oil where the anti-foaming agent known as dimethyl polysiloxane in an amount not exceeding 10 ppm.".

<u>Anti-Oxidants</u>: Any article of food containing any added anti-oxidant other than ascorbic acid, erythorbic acid, citric acid, phosphoric acid, lecithin and tocopherols is allowed. The "Fourth Schedule" of the Food Act lists the Permitted Anti-Oxidants and proportions allowed.

<u>Artificial Sweetening Agents</u>: Foods containing the artificial sweetening agents, saccharin or acesulfame-k, except under a licence issued in that behalf by the Director. Such licence may be issued for such period and be subjected to such conditions as the Director thinks fit.

Where any food containing saccharin or acesulfame-k is sold or intended for sale, the can, bottle or the receptacle in which the food is contained should bear a label with the following words:

"This (here state the name of the food) contains the artificial sweetening agent (here state the name of the artificial sweetening agent)".

<u>Chemical Preservatives</u>: The "Fifth Schedule" of the Food Act lists the Permitted Chemical Preservations and maximum allowed in foods for human consumption.

<u>Coloring Matter</u>: Any coloring matter for use in food intended for human consumption other than a permitted coloring matter as listed in the "Sixth Schedule" of the Food Act is prohibited.

<u>Emulsifiers and Stabilizers</u>: The "Seventh Schedule" of the Food Act specifies the Permitted Emulsifiers and Stabilizers.

D. PESTICIDE AND OTHER CONTAMINANTS

No person shall import, sell, advertise, manufacture, consign or deliver any article of food containing any pesticide residue other than those specified in the Tenth Schedule of the Food Regulations. Where it is not so provided, the pesticide residue contained in any food shall not exceed the limits as recommended by the Codex Alimentarius Commission.

A manufactured or mixed food containing one or more of the foods in which pesticide residues are permitted shall not contain such residues in greater amount than is permitted for the quantity of the food or foods containing residues used in the preparation of the manufactured or mixed food. Any article of food containing the residue of two or more of the pesticides specified in the Tenth Schedule unless the sum of the fractions obtained by dividing the quantity of the pesticide present by the maximum quantity of each pesticide permitted to be present if used alone does not exceed unity.

Maximum Amounts of Arsenic, Lead and Copper Permitted in Food is specified in the "Eleventh Schedule" of the Food Act and all subsequent amendments. No article of food shall contain more than the amounts of the substances specified in the Eleventh Schedule.

E. OTHER REGULATIONS AND REQUIREMENTS

Nutrition Labeling

Nutrition claim cannot appear on a product label unless that label also includes a nutrition information panel specifying the energy value, amounts of protein, carbohydrate, fat and the amount of any other nutrients for which a nutrition claim is made in the format specified in the Thirteen Schedule (see table below) or a similar format acceptable by the Director.

"THIRTEENTH SCHEDULE" FORM FOR NUTRITION INFORMATION PANEL

NUTRITION INFORMATION

Servings per package (here insert number of servings)* Serving size: (here insert the serving size)*

	Per Serving* or	Per 100 g (or 100 ml)
Energy	kcal, kJ or both	kcal, kJ or both
Protein	g	g
Fat	g	g
Carbohydrate	g	g
(here insert the nutrients for which nutrition claims are made, or any other nutrients to be declared)**		

^{*} Applicable only if the nutrients are declared on a per serving basis.

When a label includes a nutrition claim with respect to salt, sodium or potassium, or any two, or all of them, but does not include any other nutrition claim, reference to energy and nutrients other than sodium and potassium may be omitted from the panel. A nutrition claim "means a representation that suggests or implies that a food has a nutritional property whether general or specific and whether expressed affirmatively or negatively." It includes reference to:

- < energy;
- < salt, sodium and potassium;
- < amino acids, carbohydrates, cholesterol, fats, fatty acids, fibre, protein, starch or sugars; or
- < any other nutrients;

but does not include:-

- (1) a statement of ingredients;
- (2) a declaration or claim relating to a vitamin or mineral.

Exemptions are provided for prepacked good which has a total surface area of less than 100

^{**} Amounts of sodium, potassium and cholesterol are to be declared in mg.

square centimetres and which has included in the label:-

- (a) a statement of the quantity of each nutrient in respect of which the nutrition claim is made; or
- (b) where there is a claim the food is free of sugar or where there is a claim as to the energy value of the food, a statement of the energy yield of the food.

The "Eighth Schedule" of the Food Act specifies the permitted nutrient supplement.

Date Marking

All prepacked foods specified in the Third Schedule of the Food Act (see schedule below) shall bear or have embossed or impressed on the label, the expiry date and shall be shown in one of the following ways:

- a. "USE BY (here insert the day, month and year)";
- b. "SELL BY (here insert the day, month and year)";
- c. "EXPIRY DATE (here insert the day, month and year)"; or
- d. "BEST BEFORE (here insert the day, month and year)".

The date referred to above shall be expressed in the following manner:

- a. The day of the month shall be expressed in figures, where the figure is a single digit, it shall be preceded by a zero;
- b. The month of the year shall be expressed in words and may be abbreviated by using the first 3 letters of the alphabet of the month except that where the day is shown first then followed by the month and year, the month may be expressed in figures; and
- c. The year shall be expressed in figures in full or by the last two figures of the year.

Notwithstanding anything to the contrary in this regulation, it shall not be necessary to state:-

- a. The year in the date mark of items 1 to 8 of the Third Schedule; or
- b. The day in the date mark of items 9 to 19 of the Third Schedule.

Where it is impractical to put the whole of the date mark in one place on a label, the date may be put elsewhere on the package if the words: "USE BY DATE ON", "SELL BY DATE ON", "EXPIRY DATE ON", "BEST BEFORE DATE ON", "PACKING DATE ON" or such other words to that effect as may be approved by the Director, are followed immediately in each case by a statement of the place on the package where the date is shown.

For purpose of these Regulations, "BEST BEFORE" has the same meaning as "USE BY".

Where the products are packed in bulk, it shall be sufficient to state either the date of manufcture or the expiry date.

This regulation shall not apply to dressed birds.

"THIRD SCHEDULE" DATE-MARKING OF PREPACKED FOODS

- 1. Cream, reduced cream, light cream, whipped cream and sour cream excluding sterilised canned cream.
- 2. Cultured milk and cultured milk drink.
- 3. Pasteurised milk and pasteurised milk drink.
- 4. Yoghurt, low-fat yoghurt, fat reduced yoghurt, non-fat yoghurt and yoghurt products.
- 5. Pasteurised fruit juice and pasteurised fruit juice drink.
- 6. Pasteurised vegetable juice and pasteurised vegetable juice drink.
- 7. Tofu, "tauhu" or "doufu", a soya beancurd product made of basically soya beans, water and a coagulant, including "egg tofu", "taukua" or "dougan", and the soft soya beancurd dessert know as "tauhui", "tofa" or "douhua", but excluding the oil fried tofu in the form of a pouch known as "taupok", and the dried beancurd stick.
- 8. Food which is stored or required to be stored at a chilling temperature to maintain or prolong its surable life, but excluding raw fruits and vegetables.
- 9. Vitaminised fruit juice and vitaminised fruit juice drink.
- 10. Vitaminised vegetable juice and vitaminised vegetable juice drink.
- 11. Liquid milk and liquid milk products excluding condensed milk, sweetened condensed milk, evaporated milk and canned sterilised milk and milk products.
- 12. Flour.
- 13. Salad dressing.
- 14. Mayonnaise.
- 15. Raisins and sultanas.
- 16. Chocolate, milk chocolate and chocolate confectionery in which the characteristic ingredient is chocolate or cocoa, with or without the addition of fruits and nuts.
- 17. Breakfast-cereal with or without fruit and nuts except cereal in cans.
- 18. Infants' food.
- 19. Edible cooking oils".

F. OTHER SPECIFIC STANDARDS

Any foods intended for human consumption which contains detectable antibiotic residues or their degradation products are prohibited. However, nisin may be employed in the preservation of cheese and canned foods which have been sufficiently heat processed to destroy spores of Clostridium botulinum.

Any meat or any food derived from meat which contains residues of the following compounds are prohibited:

- a. diethylstibestrol (3, 4-bis(p-hydroxyphenyl)-3-hexene);
- b. hexoestrol (3, 4-bis(p-hydroxyphenyl)-n-hexane);
- c. dienoestrol (3, 4-bis(p-hydroxyphenyl)-2, 4-hexadiene).

No article of food shall contain any detectable amount of aflatoxins or any other mycotoxins.

Microbiological Standard for Food

No article of food ready for human consumption shall be contaminated with Escherichia coli exceeding 20 per gm or per ml in the case of liquid food or with any pathogenic micro-organism.

Any food in the "Twelfth Schedule" of the Food Act as follows shall comply with the bacteriological standard specified.

The mould count for tomato products shall be such that the percentage of positive fields shall not be more than 20% for tomato juice and 40% for other comminuted tomato products, including ketchup, puree and paste. The percentage of microscopic fields shall be examined in accordance with the method laid down by the "Association of Official Agricultural Chemists" of the United States.

"TWELFTH SCHEDULE"
MICROBIOLOGICAL STANDARD FOR FOOD

Column 1 Type of Food	Column 2 Total Count at 37°C for 48 hours	Column 3 Coliform Count
Milk Powder (including full- cream, half cream, skimmed milk and infant formula)	not more than 100,000 per gram	not more than 50 per gram
Buttermilk powder	not more than 200,000 per gram	not more than 50 per gram
Pasteurised milk	not more than 100,000 per millilitre	not more than 50 per millilitre
Ice-cream	not more than 50,000 per gram	not more than 10 per gram
Cooked crab meat, prawns and shrimps	not more than 500,000 per gram	
Molluscs, ready for consumption	not more than 500,000 per gram	
Edible gelatin	not more than 100,000 per gram	
Fish, ready for consumption	not more than 100,000 per gram	
Pastry	not more than 100,000 per gram	
Meat, ready for consumption	not more than 1 x 1 million per gram	
Any solid food ready for consumption not specified above	not more than 100,000 per gram	
Any liquid food ready for consumption not specified above	not more than 100,000 per millilitre	

Mineral Hydrocarbons

Mineral hydrocarbons shall not be used in the composition or preparation of any article of food intended for human consumption, and such foods shall not be sold for human consumption.

Exemptions shall apply in relation to:--

a. any dried fruit containing not more than 0.5 part by weight of mineral hydrocarbon per 100 parts by weight of dried fruit;

- b. any citrus fruit containing not more than 0.1 part by weight of mineral hydrocarbon per 100 parts by weight of citrus fruit;
- c. Any sugar confectionery containing mineral hydrocarbon by reason of the use of mineral hydrocarbon as a polishing or glazing agent for confectionery if such confectionery contains by reason thereof not more than 0.2 part by weight of mineral hydrocarbon per 100 parts by weight of such confectionery;
- d. Any chewing compound which contains no more than 60 parts by weight of solid mineral hydrocarbon per 100 parts by weight of chewing compound and otherwise contains no mineral hydrocarbon;
- e. Any whole pressed cheese or part thereof containing mineral hydrocarbon by reason of the use of mineral hydrocarbon on the rind;
- f. Any egg, laid by any domestic fowl or domestic duck which contains mineral hydrocarbon by reason of its having been subjected to a process of preservation consisting of being dipped in, sprayed with or otherwise treated with mineral hydrocarbon, and which shall be marked with the word "SEALED" on the shell;
- g. Any food containing mineral hydrocarbon --
- i. By reason of the use in the composition of that food of dried fruit, citrus fruit or sugar confectionery, or any one or more those commodities, containing mineral hydrocarbon not in excess of the relevant quantities permitted in accordance with sub-paragraphs (a), (b), and (c);
- ii. By reason of the use of mineral hydrocarbon as a lubricant or greasing agent on some surface with which that food has necessarily to come into contact during the course of preparation if that food contains by reason thereof not more than 0.2 part by weight of mineral hydrocarbon per 100 parts by weight of the food.
- h. Food containing residues of mineral hydrocarbon resulting from its use as a solvent in the manufactue, provided that the tolerance limit for a specified food as indicated below is not exceeded:

Mineral Hydrocarbon	Name of Food	Tolerance (ppm).
Trichloroethylene	Decaffeinated ground coffee Decaffeinated soluble (instant coffee extract) Spice oleoresins Edible Vegetable oil	25 10 30 10
Methylene chloride	Decaffeinated ground coffee Decaffeinated soluble (instant coffee extract) Spice oleoresins	10 10 30
Ethylene dichloride	Spice oleoresins	30
Hexane	Spice oleoreins Edible vegetable oil	25 10

Where the use of more than one chlorinated hydrocarbon is expressly permitted in a specified food, the total residue of chlorinated hydrocarbon in that food shall not exceed 30 ppm.

CONTAINERS FOR FOOD

Any appliance, container or vessel that is intended for use in the storage, preparation or cooking of food, and is either capable of imparting lead, antimony, arsenic, cadmium or any other toxic substance to any food stored, prepared or cooked in it.

The use of any lead piping for the conveyance of beer, cider or other beverages or liquid food is prohibited.

IRRADIATED FOOD

The importation or sale of food which has been exposed to ionizing radiation is prohibited except under a licence issued specifically for that consignment of food in such form as the Director may require and subject to such purpose, conditions or restrictions as the Director may direct:

Provided that ---

- a. Such ionizing radiation has been conducted in accordance with the Codex Recommended International Code of practice for the Operation of Radiation Facilities Used for Treatment of Foods; and
- b. Such irradiated food meets the Codex General Standards for Irradiated Foods.

A label bearing the following words, printed in letters of not less than 3 mm height for food that has been processed by ionizing radiation:--

"TREATED WITH IONIZING IRRADIATION"

or

"IRRADIATED (here insert the name of the food)".

When an irradiated food is used as an ingredient in another food, the declaration shall be made in the statement of ingredients.

When a single ingredient product is prepared from a raw material which has been irradiated, the label of the product shall contain a statement indicating the treatment.

G. COPYRIGHT/TRADEMARK LAWS

Singapore's Trademark Act is administered by the Registry of Trademarks and Patents. The Registry maintains a list of trademarks registered as distinctive marks under the United Kingdom Trade Marks Act of 1938. The Act was strengthened in March 1991 and now includes provisions for service marks in keeping with worldwide trends.

H. IMPORT PROCEDURE

The import of food into Singapore is governed by the Sale of Food Act 1973 and the Food

Regulations 1988 and all subsequent amendments .

All newly imported foodstuffs have to be registered by the Importing Company with the Food Control Department of Singapore. Registration can be undertaken by sending or faxing to the Department a copy of the Inward Declaration that has been approved by the Singapore Trade Development Board. Singapore has introduced an electronic trade documentation system called TRADENET to facilitate import/export documentation (website:

http://www.asianconnect.com/TDB/TRS/crnum.html). Companies importing goods in Singapore need to contact the Trade Development Board for a Central Registration Number. Registration covers a one-year period for a particular product. Items under import/export control may either require endorsement or license before the necessary licenses or approvals are obtained.

All shipments of meat-based and poultry products must be accompanied by export health certificates. A U.S. Department of Agriculture inspection certificate must be obtained for products that consist primarily of meat, i.e. sausages, franks, and patties. A state health certificate is also acceptable for those containing less than 3% meat. When shipping products that contain more than 3% meat, U.S. exporters should check with their local USDA office to see what type of certificate is required and how this document can be obtained.

Inspection of meat and poultry shipments into Singapore is undertaken by the Primary Production Department of the Ministry of National Development. Importers of meat and poultry items must be registered with this organization.

<u>Import Controls</u>: Singapore imposes no quota restrictions, and most goods may be imported under open licence. Specific licences are required for rice (excluding rice bran).

Tariffs

There are no tariffs imposed on imported products except on tobacco and tobacco products; and alcoholic beverages.

Singapore imposes high duties on the import and sale of cigarettes. The duty on cigarettes or cigars is S\$115 per kilogram. Permitted tar content is 15 milligram and nicotine content is 1.3 milligram.

The following warning labeling is required on the cigarette packs: (i) Smoking Causes Heart Disease, (ii) Smoking Causes Cancer, (iii) Smoking Harms Your Family and (iv) Smoking Kills. Cigarette companies have to rotate one of the four warning labels in turn. Except for beer products, these duties are non-discriminatory, imposed to discourage consumption. Locally produced beer products do enjoy a market advantage. Local beer has an excise tax of S\$2.80 per liter while imported beer carries a S\$3.60 tariff; locally produced stout and porter are subject to an excise tax of S\$3.10 per liter while duties on imports are S\$4.80 per liter.

The current duties on alcoholic beverages are as follows:

Still Wines: S\$ 9.50 per liter

Sparkling Wines: S\$ 13.00 per liter

Other Fermented Beverages (Cider & Perry): S\$3.30 per liter Mead & Other Fermented Beverages: S\$70.00 per liter of alcohol

Brandy, Whisky, Rum, Gin and Vodka, not exceeding 46% vol: \$\$30.00 per liter Brandy, Whisky, Rum, Gin and Vodka, exceeding 46% vol: \$\$70 per liter of alcohol Liquers & Cordials, Bitters & similar beverages, not exceeding 57% vol: \$\$30.00 per liter Liquers & Cordials, Bitters & similar beverages, exceeding 57% vol: \$\$70.00 per ltr of alcohol

The current listing of dutiable goods and customs duty in Singapore is currently available in the following website: http://www.gov.sg/customs/cust1_la.html

APPENDIX I - WORLD TRADE ORGANIZATION (WTO) ENQUIRY POINT

Each member government is responsible for the notification procedures associated with agreement under the World Trade Organization (WTO). Examples here relate to the Sanitary, PhytoSanitary (SPS) and Technical Barriers to Trade (TBT) Agreements. WTO obligations include notifying any trade significant proposals which are not substantially the same as international standards to the WTO; providing copies of the proposed regulation upon request; allowing time for comments; and also to provide upon request copies of other relevant documents on existing regulations related to food and agriculture. Information on the country's regulations, standards and certification procedures can also be obtained through the Enquiry Point(s) listed below:

a. For standardization and certification undertaken by the Singapore Productivity and Standards Board (PSB):

Singapore Productivity and Standards Board (PSB) 2 Bukit Merah Central Singapore 159835

Telephone: International + (65) 278-6666 Telefax: International + (65) 278-6665 / 7

b. For technical regulations relating to electrical safety of specfic products:

Public Utilities Board 111 Somerset Road PUB Building Singapore 238164

Telephone: International + (65) 235-8888Telefax: International + (65) 731-3020

Email: pubweb@pub.gov.sg

c. For technical regulations relating to processed foods and poisons:

Ministry of the Environment Environment Building

40 Scotts Road Singapore 228231

Telephone: International + (65) 732-7733 Telefax: International + (65) 731-9456

d. For technical regulations relating to fish, meat, fruits and vegetables:

Primary Production Department National Development Building 5 Maxwell Road #02-00/#03-00 Tower Block, MND Complex Singapore 069110

Telephone: International + (65) 222-1211 Telefax: International + (65) 220-6068 Email: PPD_Email@PPD.gov.sg