

S.I. 116 of 2014

EXCISE TAX ACT

(Act 25 of 2009)

Excise Tax (Amendment of Schedule 1) Regulations, 2014

In the exercise of the powers conferred by section 22 of the Excise Tax Act, the Minister of Finance Trade and Investment thereby makes the following Regulations—

1. These Regulations may be cited as the Excise Tax (Amendment of Schedule 1) Regulations, 2014 and shall come into operation on 1st January 2015. Citation

2. The Excise Tax (Amendment of Schedule 1 and 2) Regulations, 2009, are hereby amended in Schedule 1 as follows— Amendment of S.I. 106 of 2009 as last amended by S.I. 5 of 2014

- (i) by repealing the HS Codes “2204.2121” and “2204.2129” and the entries relating thereto and substituting therefor the following—

"Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
2204.2121	---- In immediate bottles made of PET or plastics	l/bottle	SCR96/l	SCR0.7/ bottle
2204.2129	---- In immediate containers made of other materials	l/bottle	SCR96/l	Nil”;

- (ii) by repealing the HS Codes “2204.2921” and “2204.2929” and the entries relating thereto and substituting therefor the following—

"2204.2921	---- In immediate bottles made of PET or plastics	l/bottle	SCR96/l	SCR0.7/ bottle
2204.2929	---- In immediate containers made of other materials	l/bottle	SCR96/l	Nil”;

- (iii) by repealing the HS Codes “2204.3021” and “2204.3029” and the entries relating thereto and substituting therefor the following —

“2204.3021	---- In immediate bottles made of PET or plastics	l/bottle	SCR96/1	SCR0.7/ bottle
2204.3029	---- In immediate containers made of other materials	l/bottle	SCR96/1	Nil”;

- (iv) by repealing the HS Codes “ 2205.1021” and “2205.1029” and the entries relating thereto and substituting therefor the following—

“2205.1021	---- In immediate bottles made of PET or plastics	l/bottle	SCR96/1	SCR0.7/ bottle
2205.1029	---- In immediate containers made of other materials	l/bottle	SCR96/1	Nil”;

- (v) by repealing the HS Codes “2205.9021” and “2205.9029” and the entries relating thereto and substituting therefor the following—

“2205.9021	---- In immediate bottles made of PET or plastics	l/bottle	SCR96/1	SCR0.7/ bottle
2205.9029	---- In immediate containers made of other materials	l/bottle	SCR96/1	Nil”;

- (vi) by repealing the HS Codes “2208.2010” and “2208.2090” and the entries relating thereto and substituting therefor the following—

“2208.2010	--- In immediate bottles made of PET or plastics	l/bottle	SCR204/1	SCR0.7/ bottle
2208.2090	--- In immediate containers made of other materials	l/bottle	SCR204/1	Nil”;

- (vii) by repealing the HS Codes “2208.3010” and “2208.3090” and the entries relating thereto and substituting therefor the following—

“2208.3010	--- In immediate bottles made of PET or plastics	l/bottle	SCR244/1	SCR0.7/ bottle
2208.3090	--- In immediate containers made of other materials	l/bottle	SCR244/1	Nil”;

- (viii) by repealing the HS Codes "2208.4010" and "2208.4090" and the entries relating thereto and substituting therefor the following —

"2208.4010	--- In immediate bottles made of PET or plastics	l/bottle	SCR144/l	SCR0.7/ bottle
2208.4090	--- In immediate containers made of other materials	l/bottle	SCR144/l	Nil";

- (ix) by repealing the HS Codes "2208.5010" and "2208.5090" and the entries relating thereto and substituting therefor the following —

"2208.5010	--- In immediate bottles made of PET or plastics	l/bottle	SCR244/l	SCR0.7/ bottle
2208.5090	--- In immediate containers made of other materials	l/bottle	SCR244/l	Nil";

- (x) by repealing the HS Codes "2208.6010" and "2208.6090" and the entries relating thereto and substituting therefor the following —

"2208.6010	--- In immediate bottles made of PET or plastics	l/bottle	SCR144/l	SCR0.7/ bottle
2208.6090	--- In immediate containers made of other materials	l/bottle	SCR144/l	Nil";

- (xi) by repealing the HS Codes "2208.7011" and "2208.7019" its Sub-Heading and the entries relating thereto and substituting therefor the following sub-headings, HS Codes and entries —

	--- Having an alcoholic strength by volume not exceeding 15%			
2208.7011	---- In immediate bottles made of PET or plastics	l/bottle	SCR60/l	SCR0.7/ bottle
2208.7012	---- In immediate containers made of other materials	l/bottle	SCR60/l	Nil
	--- Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
2208.7013	---- In immediate bottles made of PET or plastics	l/bottle	SCR144/l	SCR0.7/ bottle
2208.7019	---- In immediate containers made of other materials	l/bottle	SCR144/l	Nil";

- (xii) by repealing the HS Codes " 2208.7021" and 2208.7029" and the entries relating thereto and substituting therefor the following —

"2208.7021	---- In immediate bottles made of PET or plastics	l/bottle	SCR144/l	SCR0.7/ bottle
2208.7029	---- In immediate containers made of other materials	l/bottle	SCR144/l	Nil";

- (xiii) by repealing the HS Codes "2208.9021", "2208.9022" and "2208.9029" and the entries relating thereto and substituting therefor the following —

"2208.9021	---- In immediate bottles made of PET or plastics	l/bottle	SCR244/l	SCR0.7/ bottle
2208.9022	---- In immediate containers made of metal	l/can	SCR244/l	SCR1/ can
2208.9029	---- In immediate containers made of other materials	l/bottle	SCR244/l	Nil";

- (xiv) by repealing the HS Code "2402.2000" and the entries relating thereto and substituting therefor the following subheadings, HS Codes and entries thereto —

"24.02	Cigar, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes			
2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	kg	50%	Nil
2402.2000	- Cigarettes containing tobacco	kg	SCR606 per 200 cigarettes	Nil
2402.9000	- Other	kg	50%	Nil
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or reconstituted tobacco; tobacco extracts and essences.			
2403.1000	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	kg	50%	Nil
2403.9100	- - "Homogenised" or "reconstituted" tobacco	kg	50%	Nil
2403.9900	- - Other.	kg	50%	Nil".

MADE this 31st day of December, 2014.

**PIERRE LAPORTE
MINISTER OF FINANCE, TRADE
AND INVESTMENT**