

S.I. 81 of 2018**EXCISE TAX ACT***(Cap 264)***Excise Tax (Amendment of Schedule 1) (No.3)
Regulations, 2018**

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

1. These Regulations may be cited as the Excise Tax (Amendment of Schedule 1) (No.3) Regulations, 2018. Citation

2. The Excise Tax (Amendment of Schedule 1 and 2) Regulations, 2009 are amended as follows — Amendment of S.I. 106 of 2009 as last amended by S.I. 59 of 2018

(a) by inserting after regulation 1, the following regulations —

“In these Regulations unless the context otherwise requires, “bulk containers” means containers of 100 litres and above.”;

(b) by inserting after HS Code “2208.9023” the following HS Codes and entries relating thereto —

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages			
	--- Other			
2208.9024	---- In bulk container for further processing	1	Nil	Nil

- (c) by inserting after HS Code "3923.2990" the following HS Codes and entries relating thereto—

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
	Articles for the conveyance or packing of goods; stoppers, lids, caps and other closures, of plastics.			
	-Carboys, bottles, flasks and similar articles			
3923.3010	--- Pet Bottles	No.	Nil	SCR 1.00/bottle

- (d) by inserting after HS Code "3923.5000" the following HS Codes and entries relating thereto—

	- Other			
3923.9010	--- Bottles performs of plastics	No.	Nil	SCR 1.00/bottle

MADE this 10th day of December, 2018.

**MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE, INVESTMENT
AND ECONOMIC PLANNING**