

S.I. 84 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, makes the following Regulations —

1. These Regulations may be cited as the Excise Tax (Amendment of Schedule 1) (No.3) Regulations, 2018 and shall come into operation on the 1st January, 2019.

Citation and commencement

2. The Excise Tax (Amendment of Schedules 1 and 2) Regulations, 2009, are hereby amended by repealing in Schedule 1, the following HS Codes and entries relating thereto and substituting therefor the following —

Amendment of S.I. 106 of 2009 as last amended by S.I. 34 of 2018

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
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	kg	65%	Nil
2402.2000	- Cigarettes containing tobacco	kg	SCR 734 per 200 cigarettes	Nil
2402.9000	- Other	kg	65%	Nil

MADE this 21st day of December, 2018.

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