

S.I. 2 of 2015**EXCISE TAX ACT***(Act 25 of 2009)***Excise Tax (Amendment of Schedule 1) Regulations, 2015**

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

1. These Regulations may be cited as the Excise Tax (Amendment of Schedule 1) Regulations, 2015. Citation

2. The Excise Tax (Amendment of Schedule 1 and 2) Regulations, 2009, are hereby amended by repealing the HS Code “2208.7011” to “2205.7019” its Sub-Heading and the entries relating thereto and substituting therefor the following Sub-headings, HS Codes and entries — Amendment of S.I. 106 of 2009 as last amended by S.I. 116 of 2014

	“--- Having an alcoholic strength by volume not exceeding 16%			
2208.7011	---- In immediate bottles made of PET or plastics	l/bottle	SCR60/1	SCR0.7/ bottle
2208.7012	---- In immediate containers made of other materials	l/bottle	SCR60/1	Nil
	--- Having an alcoholic strength by volume exceeding 16% but not exceeding 30% vol.			
2208.7013	---- In immediate bottles made of PET or plastics	l/bottle	SCR72/1	SCR0.7/ bottle
2208.7019	---- In immediate containers made of other materials	l/bottle	SCR72/1	Nil

MADE this 23rd day of January, 2015.

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