

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.

2. The Excise Tax (Amendment of Schedule 1 and 2) Regulations, 2009 are amended as follows —

(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

Citation

Amendment of
S.I. 106 of
2009 as last
amended by
S.I. 59 of 2018

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

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods (Schedule I)	Column 3 Taxable Base	Column 4 Excise Tax Rate (%)	Column 5 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

Column 1 Tariff Item HS Code	Column 2 Description of Excisable Goods (Schedule I)	Column 3 Taxable Base	Column 4 Excise Tax Rate (%)	Column 5 Excise Levy