

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