S.I 24 of 2017

EXCISE TAX ACT

(Cap 264)

Excise Tax (Amendment of Schedule 1) Regulations, 2017

In exercise of the powers conferred by Section 22 of the Excise Tax Act, 2009, the Minister of Finance, Trade and Economic Planning, hereby makes the following Regulations—

1. These Regulations may be cited as the Excise Tax (Amendment of Schedule 1) Regulations, 2017 and shall come into operation on 15th May, 2017.

Citation and commencement

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

Amendment of Schedule 1as last amended by S.I. 19 of 2016

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
SHORT OF	Beer made from malt.	ian solmos esci	unium ni e e	nor les
2203.0010	In immediate bottles made of PET or plastics	1	SCR20.98/1	SCR0.7/Bottle
2203.0020	In immediate containers made of other materials	. 1	SCR20.98/1	Nil
2203.0030	In immediate containers made of metal	koljolič sirengi	SCR20.98/1	SCR1/can
	Stout	f not exceeding	idaya gubaa	X9 5 - 1
2203.0041	In immediate bottles made of PET or plastics	ikio relijog sini. I	SCR15.15/I	SCR0.7/Bottle
2203.0042	In immediate containers made of other materials	iale containers	SCR15.15/I	Nil
2203.0043	In immediate containers made of metal	1	SCR15.15/1	SCR1/can

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
	Wine of fresh grapes, including fortified wines; grape must other that of heading 20.09		eg the tartis	Y and palox
	- Sparkling wine			
2204.1010	In immediate bottles made of PET or plastics	l/bottle	SCR44/I	SCR0.7/Bottle
2204.1020	In immediate containers made of other materials	1 4	SCR44/I	Nil
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	Segi	received a	energiby beter deservation
	In containers holding 21 or less			
Addantal and Addan	Having an alcoholic strength exceeding 8% but not exceeding 16% vol.	20 - 200 20 - 200	2000 C	MOTELLINES.
2204.2111	In immediate bottles made of PET or plastics	l/bottle	SCR44/1	SCR0.7/Bottle
2204.2119	In immediate containers made of other materials	1	SCR44/1	Nil
	Other		San Care	
	Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			Start en
2204.2911	In immediate bottles made of PET or plastics	l/bottle	SCR44/1	SCR0.7/Bottle
2204.2919	In immediate containers made of other materials	1	SCR44/I	Nil V
	- Other grape must	A STANFORM	erius/messe vision	
	Having an alcoholic strength exceeding 8% but not exceeding 16% vol.		3448	NOTE OF THE PROPERTY OF THE PR
2204.3011	In immediate bottles made of PET or plastics	l/bottle	SCR44/1	SCR0.7/Bottle
2204.3019	In immediate containers made of other materials	i district s	SCR44/l	Nil

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
	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		grenne, S	ACTION TO THE
	- In containers holding 21 or less	g.,		
	Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2205.1011	In immediate bottles made of PET or plastics	l/bottle	SCR44/I	SCR0.7/Bottle
2205.1019	In immediate containers made of other materials	Tankan.	SCR44/I	Nil
	Other			
	8% but not exceeding 16% vol.			escate escates
2205.9011	In immediate bottles made of PET or plastics	l/bottle	SCR44/I	SCR0.7/Bottle
2205.9019	In immediate containers made of other materials	1	SCR44/l	Nil .
	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.		Trysland M	
2206.0010	In immediate bottles made of PET or plastics	l/bottle	SCR24.50/l	SCR0.7/Bottle
2206.0020	In immediate containers made of metal	l/can	SCR24.50/l	SCR1/can
2206.0090	In immediate containers made of other materials	1	SCR24.50/l	Nil
()	Alcopops having alcohol strength exceeding 0.5% but not exceeding 16% vol.	I S.L. Leve	10 1871	ers and
2208.9011	In immediate bottles made of PET or plastics	1	SCR24.50/1	SCR0.7/Bottle
2208.9012	In immediate containers made of other materials	1 -	SCR24.50/1	Nil
2208.9019	In immediate containers made of metal	1	SCR24.50/l	SCR1/can

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
2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	kg	55%	Nil
2402.2000	- Cigarettes containing tobacco	kg	SCR667per 200 cigarettes	Nil
2402.9000	- Other	kg	55%	Nil
2403.1000	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	kg	55%	Nil
	-Other:			A Comment
2403.9100	"Homogenised" or "Reconstituted" tobacco	kg	55%	Nil
2403.9900	Other	kg	55%	Nil
	- Petroleum oils and oils obtained from bituminous minerals (Other than crude) and preparations not elsewhere specified or include, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:	Security of the second of the	recovered on a control of the contro	of e2
	Light Oils and preparations	lible-uon bil	Nonkayad ban	1000
2710.1120	Motor spirit (gasoline, Mogas MSP)	kg/l	SCR8.5/1	Nil
	Other		dis	Marie .
	Medium Oils and preparations	This spent as	not stationard in	
2710.1912	Illuminating kerosene (IK)	kg/l	SCR8.5/1	Nil
	Heavy oils and preparations	Spirit statio	y il singeliated com	Table 1
2710.1921	Gas oil (Diesel Oil)	kg/l	SCR8.5/1	Nil
2710.1922	Fuel oils (furnace oil)	kg/l	SCR4/I	Nil

MADE this 27th day of April 2017.

PETER LAROSE
MINISTER OF FINANCE, TRADE
AND ECONOMIC PLANNING