

## 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 1,  
as 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
	<b>Beer made from malt.</b>			
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	1	SCR20.98/1	SCR1/can
	<b>--- Stout</b>			
2203.0041	--- In immediate bottles made of PET or plastics	1	SCR15.15/1	SCR0.7/Bottle
2203.0042	--- In immediate containers made of other materials	1	SCR15.15/1	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
	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09</b>			
	- Sparkling wine			
2204.1010	--- In immediate bottles made of PET or plastics	l/bottle	SCR44/l	SCR0.7/Bottle
2204.1020	--- In immediate containers made of other materials	l	SCR44/l	Nil
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
	-- In containers holding 2l or less			
	--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2204.2111	---- In immediate bottles made of PET or plastics	l/bottle	SCR44/l	SCR0.7/Bottle
2204.2119	---- In immediate containers made of other materials	l	SCR44/l	Nil
	-- Other			
	--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2204.2911	---- In immediate bottles made of PET or plastics	l/bottle	SCR44/l	SCR0.7/Bottle
2204.2919	---- In immediate containers made of other materials	l	SCR44/l	Nil
	- Other grape must			
	--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2204.3011	---- In immediate bottles made of PET or plastics	l/bottle	SCR44/l	SCR0.7/Bottle
2204.3019	---- In immediate containers made of other materials	l	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
	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>			
	- In containers holding 2l or less			
	--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2205.1011	---- In immediate bottles made of PET or plastics	l/bottle	SCR44/l	SCR0.7/Bottle
2205.1019	---- In immediate containers made of other materials	1	SCR44/l	Nil
	-- Other			
	--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2205.9011	---- In immediate bottles made of PET or plastics	l/bottle	SCR44/l	SCR0.7/Bottle
2205.9019	---- In immediate containers made of other materials	1	SCR44/l	Nil
	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>			
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.			
2208.9011	---- In immediate bottles made of PET or plastics	1	SCR24.50/l	SCR0.7/Bottle
2208.9012	---- In immediate containers made of other materials	1	SCR24.50/l	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 :			
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:			
	-- Light Oils and preparations			
2710.1120	--- Motor spirit ( gasoline, Mogas MSP)	kg/l	SCR8.5/l	Nil
	-- Other			
	--- Medium Oils and preparations			
2710.1912	---- Illuminating kerosene (IK)	kg/l	SCR8.5/l	Nil
	--- Heavy oils and preparations			
2710.1921	---- Gas oil ( Diesel Oil)	kg/l	SCR8.5/l	Nil
2710.1922	---- Fuel oils ( furnace oil)	kg/l	SCR4/l	Nil

**MADE this 27th day of April 2017.**

**PETER LAROSE**  
**MINISTER OF FINANCE, TRADE**  
**AND ECONOMIC PLANNING**