### S.I. 5 of 2014

### **EXCISE TAX ACT**

(Act 25 of 2009)

## Excise Tax (Amendment of Schedules 1 and 2) (Amendment) Regulations, 2014

In 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 Schedules 1 and 2) (Amendment) Regulations, 2014.
- 2. The Excise Tax Act (Amendment of Schedules 1 and 2) Regulations, 2009 are hereby amended by repealing Schedule 1 and substituting therefor the following —

Amendment of S.I. 106 of 2009 as last amended by S.I. 68 of 2013

Citation

# "SCHEDULE 1 EXCISABLE GOODS AND RATES OF EXCISE TAX

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item	Description of Excisable Goods		Excise Tax	Excise Levy
HS Code		Base	Rate	
	Milk and cream, not concentrated or containing added			
	sugar or other sweetening matter.			
	- Of a fat content , by weight , not exceeding 1%			
0401.1011	In immediate bottles made of PET or plastics	l/bottle	SCR0/1	SCR0.7/Bottle
0401.1091	In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/Bottle
1	- Of a fat content, weight, exceeding 1% but not exceeding	1	l	I

<sup>-</sup> Of a fat content, weight, exceeding 1% but not exceeding 6%

0401.2011	In immediate bottles made of PET or plastics	1/bottle	SCR0/l	SCR0.7/Bottle
0401.2091	In immediate bottles made of PET or plastics	l/bottle	SCR0/I	SCR0.7/Bottle

### Column 1 Column 2

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

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item	Description of Excisable Goods	Taxable	Excise Tax	Excise Levy
HS Code		Base	Rate	
	XX7			

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Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax	l l

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