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GOVERNMENT NOTICES

The following Government Notice is published by Order of the President.

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GAZETTE SUPPLEMENTS

The following Regulations are published as Legal Supplements to this number of the Official Gazette.

Gazette	Description	Price
9	Excise Tax (Amendment of Schedule 1) Regulations, 2020. (S.I. 6 of 2020)	12.00
	Customs Management (Tariff and Classification of Goods) (Amendment) Regulations, 2020. (S.I. 7 of 2020)	3.25

S.I. 7 of 2020**CUSTOMS MANAGEMENT ACT, 2011***(Act 22 of 2011)***Customs Management (Tariff and Classification of Goods) (Amendment) Regulations, 2020**

In exercise of the powers conferred by section 270 of the Customs Management Act, 2011, the Minister responsible for finance and trade, hereby makes the following Regulations —

1. These Regulations may be cited as the Customs Management (Tariff and Classification of Goods) (Amendment) Regulations, 2020 and shall come into operation on the 1st February, 2020.

Citation and
Commencement

2. The Customs Management (Tariff and Classification of Goods) Regulations, 2018, are amended as follows —

Amendment of
S.I. 23 of 2018
as last
amended by
S.I. 84 of 2018

(a) by repealing the entries between HS Code 2208.7039 and HS Code 2208.9011 and substituting therefor with the following —

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HS Code	Description of Goods	Unit Of Qty.	Rate of Duty											
			MF N	CO MES A FTA	SADC FTA				European Union					
					2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
	- Other													
	--- Alcopops having an alcohol strength exceeding 0.5% but not exceeding 8% volume													

(a) by repealing under the heading 22.03, HS Codes 2203.0011 to 2203.0029 and substituting therefor with the following —

[illegible]

[illegible]

MADE this 28th day of January, 2020.

**MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE
INVESTMENT AND ECONOMIC PLANNING**

S.I. 6 of 2020**EXCISE TAX ACT***(Cap 264)***Excise Tax (Amendment of Schedule 1) Regulations, 2020**

In the exercise of the powers conferred by Section 22 of the Excise Tax Act, the Minister of Finance, hereby makes the following regulations —

1. These regulations may be cited as the Excise Tax (Amendment of Schedule 1) Regulations, 2020 and shall come into operation on the 1st February 2020.

Citation and
Commencement

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

Amendment of
S.I. 106 of
2009 as last
amended by
S.I. 84 of 2018

- (a) by repealing under Tariff Item “**21.05**” the HS Code “2105.0010” and the entries relating thereto and substituting therefor the following —

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
	Ice cream and other edible ice, whether or not containing cocoa.			
2105.0010	- - - Popsicles having alcoholic strength of 0.5% but not exceeding 15% volume	Kg.	46.45	Nil

- b) by repealing under Tariff Item “22.03” the HS Codes “2203.0011”, “2203.0012”, “2203.0013”, “2203.0019”, “2203.0021”, “2203.0022”, “2203.0023”, “2203.0029”, and entries relating thereto and substituting therefor the following —

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
22.03	Beer made from malt.			
	- - - Beer having an alcoholic strength not exceeding 8% vol.:			
2203.0031	- - - - In immediate bottle made of PET or Plastic	l/bot.	23.08	SCR1.00/bottle
2203.0032	- - - - In immediate container made of metal	l/can	23.08	SCR 1.00/can
2203.0033	- - - - In immediate bottle made of glass	l/bot.	23.08	SCR2.00/bottle
2203.0039	- - - - In immediate container made of other materials	l	23.08	Nil
	- - - Beer having an alcoholic strength exceeding 8% but not exceeding 16% vol.:			
2203.0041	- - - - In immediate bottle made of PET or Plastic	l/bot.	48.40	SCR1.00/bottle
2203.0042	- - - - In immediate container made of metal	l/can	48.40	SCR 1.00/can
2203.0043	- - - - In immediate bottle made of glass	l/bot.	48.40	SCR2.00/bottle
2203.0049	- - - - In immediate container made of other materials	l	48.40	Nil

	- - - Beer having an alcoholic strength exceeding 16% vol.:			
2203.0051	- - - - In immediate bottle made of PET or Plastic	l/bot.	105.60	SCR1.00/bottle
2203.0052	- - - - In immediate container made of metal	l/can	105.60	SCR 1.00/can
2203.0053	- - - - In immediate bottle made of glass	l/bot.	105.60	SCR2.00/bottle
2203.0059	- - - - In immediate container made of other materials	l	105.60	Nil
	- - - Stout having an alcoholic strength not exceeding 8% vol.:			
2203.0061	- - - - In immediate bottle made of PET or Plastic	l/bot.	16.67	SCR1.00/bottle
2203.0062	- - - - In immediate container made of metal	l/can	16.67	SCR 1.00/can
2203.0063	- - - - In immediate bottle made of glass	l/bot.	16.67	SCR2.00/bottle
2203.0069	- - - - In immediate container made of other materials	l	16.67	Nil
	- - - Stout having an alcoholic strength exceeding 8% but not exceeding 16% vol.:			
2203.0071	- - - - In immediate bottle made of PET or Plastic	l/bot.	48.40	SCR1.00/bottle
2203.0072	- - - - In immediate container made of metal	l/can	48.40	SCR 1.00/can
2203.0073	- - - - In immediate bottle made of glass	l/bot.	48.40	SCR2.00/bottle
2203.0079	- - - - In immediate container made of other materials	l	48.40	Nil
	- - - Stout having an alcoholic strength exceeding 16% vol.:			
2203.0081	- - - - In immediate bottle made of PET or Plastic	l/bot.	105.60	SCR1.00/bottle

2203.0082	- - - - In immediate container made of metal	l/can	105.60	SCR 1.00/can
2203.0083	- - - - In immediate bottle made of glass	l/bot.	105.60	SCR2.00/bottle
2203.0089	- - - - In immediate container made of other materials	l	105.60	Nil

- c) by repealing under Tariff Item **“22.04”** the HS Codes “2204.1010”, “2204.1030”, “2204.1090”, “2204.2111”, “2204.2112”, “2204.2119”, “2204.2121”, “2204.2122”, “2204.2129”, “2204.2211”, “2204.2212”, “2204.2219”, “2204.2221”, “2204.2222”, “2204.2229”, “2204.2911”, “2204.2912”, “2204.2919”, “2204.2921”, “2204.2922”, “2204.2929”, “2204.3011”, “2204.3012”, “2204.3019”, “2204.3021”, “2204.3022”, “2204.3029” and entries relating thereto and substituting therefor the following —

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
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
	- Sparkling wine:			
2204.1010	- - - In immediate bottles made of PET or plastics	l/bot.	48.40	SCR1.00/bottle
2204.1030	- - - In immediate containers made of glass	l/bot.	48.40	SCR2.00/bottle
2204.1090	- - - In immediate bottles made of other materials	l	48.40	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/bot.	48.40	SCR1.00/bottle
2204.2112	- - - - In immediate containers made of glass	l/bot.	48.40	SCR2.00/bottle
2204.2119	- - - - In immediate bottles made of other materials	l	48.40	Nil
	- - - Having an alcoholic strength exceeding 16% vol.:			
2204.2121	- - - - In immediate bottles made of PET or plastics	l/bot.	105.60	SCR1.00/bottle
2204.2122	- - - - In immediate containers made of glass	l/bot.	105.60	SCR2.00/bottle
2204.2129	- - - - In immediate bottles made of other materials	l	105.60	Nil
	- - In containers holding more than 2l but not more than 10l:			
	- - - Having an alcoholic strength exceeding 8% but not exceeding 16% vol.:			
2204.2211	- - - - In immediate bottles made of PET or plastics	l/bot.	48.40	SCR1.00/bottle
2204.2212	- - - - In immediate containers made of glass	l/bot.	48.40	SCR2.00/bottle
2204.2219	- - - - In immediate bottles made of other materials	l	48.40	Nil
	- - - Having an alcoholic strength exceeding 16% vol.:			
2204.2221	- - - - In immediate bottles made of PET or plastics	l/bot.	105.60	SCR1.00/bottle

2204.2222	- - - - In immediate containers made of glass	l/bot.	105.60	SCR2.00/bottle
2204.2229	- - - - In immediate bottles made of other materials	l	105.60	Nil
	- - Other:			
	- - - Having an alcoholic strength exceeding 8% but not exceeding 16% vol.:			
2204.2911	- - - - In immediate bottles made of PET or plastics	l/bot.	48.40	SCR1.00/bottle
2204.2912	- - - - In immediate containers made of glass	l/bot.	48.40	SCR2.00/bottle
2204.2919	- - - - In immediate bottles made of other materials	l	48.40	Nil
	- - - Having an alcoholic strength exceeding 16% vol.:			
2204.2921	- - - - In immediate bottles made of PET or plastics	l/bot.	105.60	SCR1.00/bottle
2204.2922	- - - - In immediate containers made of glass	l/bot.	105.60	SCR2.00/bottle
2204.2929	- - - - In immediate bottles made of other materials	l	105.60	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/bot.	48.40	SCR1.00/bottle
2204.3012	- - - - In immediate containers made of glass	l/bot.	48.40	SCR2.00/bottle
2204.3019	- - - - In immediate bottles made of other materials	l	48.40	Nil

	- - - Having an alcoholic strength exceeding 16% vol.:			
2204.3021	- - - - In immediate bottles made of PET or plastics	l/bot.	105.60	SCR1.00/bottle
2204.3022	- - - - In immediate containers made of glass	l/bot.	105.60	SCR2.00/bottle
2204.3029	- - - - In immediate bottles made of other materials	1	105.60	Nil

- d) by repealing under Tariff Item **“22.05”** the HS Codes “2205.1011”, “2205.1012”, “2205.1019”, “2205.1021”, “2205.1022”, “2205.1029”, “2205.9011”, “2205.9012”, “2205.9019”, “2205.9021”, “2205.9022”, “2205.9029” and entries relating thereto and substituting therefor the following —

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
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	- In containers holding 2l or less:			
	- - - Having an alcoholic strength exceeding 8% vol. but not exceeding 16% vol.:			
2205.1011	- - - - In immediate bottles made of PET or plastics	l/bot.	48.40	SCR1.00/bottle
2205.1012	- - - - In immediate containers made of glass	l/bot.	48.40	SCR2.00/bottle

2205.1019	----- In immediate bottles made of other materials	l	48.40	Nil
	- - - Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.:			
2205.1021	----- In immediate bottles made of PET or plastics	l/bot.	105.60	SCR1.00/bottle
2205.1022	----- In immediate containers made of glass	l/bot.	105.60	SCR2.00/bottle
2205.1029	----- In immediate bottles made of other materials	l	105.60	Nil
	- Other:			
	- - - Having an alcoholic strength exceeding 8% vol. but not exceeding 16% vol.:			
2205.9011	----- In immediate bottles made of PET or plastics	l/bot.	48.40	SCR1.00/bottle
2205.9012	----- In immediate containers made of glass	l/bot.	48.40	SCR2.00/bottle
2205.9019	----- In immediate bottles made of other materials	l	48.40	Nil
	- - - Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.:			
2205.9021	----- In immediate bottles made of PET or plastics	l/bot.	105.60	SCR1.00/bottle
2205.9022	----- In immediate containers made of glass	l/bot.	105.60	SCR2.00/bottle
2205.9029	----- In immediate bottles made of other materials	l	105.60	Nil

- e) By repealing under Tariff Item **“22.06”** the HS Codes “2206.0010”, “2206.0020”, “2206.0030”, “2206.0090” and entries relating thereto and substituting therefor the following —

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
22.06	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included			
2206.0010	- - - In immediate bottles made of PET or plastics	l/bot.	26.95	SCR1.00/bottle
2206.0020	- - - In immediate containers made of metal	l/can	26.95	SCR 1.00/can
2206.0030	- - - In immediate containers made of glass	l/bot.	26.95	SCR2.00/bottle
2206.0090	- - - In immediate bottles made of other materials	l	26.95	Nil

- f) by repealing under Tariff Item **“22.08”** the HS Codes “2208.2010”, “2208.2020”, “2208.2090”, “2208.3010”, “2208.3020”, “2208.3090”, “2208.4010”, “2208.4020”, “2208.4090”, “2208.5010”, “2208.5020”, “2208.5090”, “2208.6010”, “2208.6020”, “2208.6090”, “2208.7011”, “2208.7012”, “2208.7019”, “2208.7021”, “2208.7022”, “2208.7029”, “2208.7031”, “2208.7032”, “2208.7039”, “2208.9011”, “2208.9012”, “2208.9013”, “2208.9019”, “2208.9021”, “2208.9022”, “2208.9023”, “2208.9029” and the entries relating thereto and substituting therefor the following —

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
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.			
	- Spirits obtained by distilling grape wine or grape marc:			
2208.2010	- - - In immediate bottles made of PET or plastics	l/bot.	224.40	SCR1.00/bottle
2208.2020	- - - In immediate containers made of glass	l/bot.	224.40	SCR2.00/bottle
2208.2090	- - - In immediate bottles made of other materials	l	224.40	Nil
	- Whiskies:			
2208.3010	- - - In immediate bottles made of PET or plastics	l/bot.	268.40	SCR1.00/bottle
2208.3020	- - - In immediate containers made of glass	l/bot.	268.40	SCR2.00/bottle
2208.3090	- - - In immediate bottles made of other materials	l	268.40	Nil
	- Rum and other spirits obtained by distilling fermented sugar-cane products:			
2208.4010	- - - In immediate bottles made of PET or plastics	l/bot.	158.40	SCR1.00/bottle
2208.4020	- - - In immediate containers made of glass	l/bot.	158.40	SCR2.00/bottle
2208.4090	- - - In immediate bottles made of other materials	l	158.40	Nil
	- Gin and Geneva:			

2208.5010	- - - In immediate bottles made of PET or plastics	l/bot.	268.40	SCR1.00/bottle
2208.5020	- - - In immediate containers made of glass	l/bot.	268.40	SCR2.00/bottle
2208.5090	- - - In immediate bottles made of other materials	l	268.40	Nil
	- Vodka:			
2208.6010	- - - In immediate bottles made of PET or plastics	l/bot.	158.40	SCR1.00/bottle
2208.6020	- - - In immediate containers made of glass	l/bot.	158.40	SCR2.00/bottle
2208.6090	- - - In immediate bottles made of other materials	l	158.40	Nil
	- Liqueur and cordials:			
	- - - Having an alcoholic strength by volume not exceeding 16% vol.:			
2208.7011	- - - - In immediate bottles made of PET or plastics	l/bot.	66.00	SCR1.00/bottle
2208.7012	- - - - In immediate containers made of glass	l/bot.	66.00	SCR2.00/bottle
2208.7019	- - - - In immediate bottles made of other materials	l	66.00	Nil
	- - - Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.:			
2208.7021	- - - - In immediate bottles made of PET or plastics	l/bot.	79.20	SCR1.00/bottle
2208.7022	- - - - In immediate containers made of glass	l/bot.	79.20	SCR2.00/bottle
2208.7029	- - - - In immediate bottles made of other materials	l	79.20	Nil
	- - - Having an alcoholic strength exceeding 30% vol.:			

2208.7031	- - - - In immediate bottles made of PET or plastics	l/bot.	158.40	SCR1.00/bottle
2208.7032	- - - - In immediate containers made of glass	l/bot.	158.40	SCR2.00/bottle
2208.7039	- - - - In immediate bottles made of other materials	l	158.40	Nil
	- Other:			
	- - - Alcopops having alcohol strength exceeding 0.5% but not exceeding 8%:			
2208.9011	- - - - In immediate bottles made of PET or plastics	l/bot.	26.95	SCR1.00/bottle
2208.9012	- - - - In immediate containers made of metal	l/can	26.95	SCR 1.00/can
2208.9013	- - - - In immediate containers made of glass	l/bot.	26.95	SCR2.00/bottle
2208.9019	- - - - In immediate bottles made of other materials	l	26.95	Nil
	- - - Other:			
2208.9021	- - - - In immediate bottles made of PET or plastics	l/bot.	268.40	SCR1.00/bottle
2208.9022	- - - - In immediate containers made of metal	l/can	268.40	SCR 1.00/can
2208.9023	- - - - In immediate containers made of glass	l/bot.	268.40	SCR2.00/bottle
2208.9029	- - - - In immediate bottles made of other materials	l	268.40	Nil

- g) By repealing under Tariff Item **“87.03”** the HS Codes “8703.4029”, “8703.4039”, “8703.4049”, “8703.5029”, “8703.5039”, “8703.5049” and the entries relating thereto and substituting therefor the following

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
	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power.			
	- - - Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000cc:			
8703.4029	----- Other	No.	75%	Nil
	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500cc:			
8703.4039	----- Other	No.	100%	Nil
	- - - Of a cylinder capacity exceeding 2,500cc:			
8703.4049	----- Other	No.	100%	Nil
	Other vehicles, with both compression ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric			
	- - - Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000cc:			
8703.5029	----- Other	No.	75%	Nil
	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500cc:			

8703.5039	---- Other	No.	100%	Nil
	- - - Of a cylinder capacity exceeding 2,500cc:			
8703.5049	---- Other	No.	100%	Nil

MADE this 28th day of January, 2020.

**MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE
INVESTMENT AND ECONOMIC PLANNING**
