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GOVERNMENT NOTICES

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

No. 48 of 2020

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)	12.00
•	(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 —

: [HS	Description	n Unit	Rate of Duty											
	Code	of Goods	Of	MF	co		SADO	FTA				Europea	n Union	ı	
			Qty.	N	MES A FTA	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
Ī		- 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—

,

	Description of Goods	Unit						Rate	f Duty					
		Of	MFN	COM		S	ADC FT				Eur	opean U	nion	
		Qty.		ESA FTA	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
	Beer having an alcoholic strength not exceeding 8% vol.:													
2203.0031	In immediate bottle made of PET or Plastic	l/bot.	SCR 25.93 /l	SCR 25.93 /l	SCR 25.93 /I	SCR 25.93 /l	SCR 25.93 /l	SCR 25.93 /1	SCR 25.93 /l	SCR 25.93 /l	SCR 25.93 /l	SCR 25.93 /1	SCR 25.93 /1	SCR 25.9 3/1
2203.0032	In immediate container made of metal	1/can	SCR 25.93 /l	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /l	SCR 25.93 /l	SCR 25.93 /1	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /I	SCR 25.9 3/1
2203.0033	In immediate bottle made of glass	l/bot.	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /1	SCR 25.93 /l	SCR 25.93 /l	SCR 25.93 /1	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /I	SCR 25.9 3/1
2203.0039	In immediate container made of other materials	1	SCR 25.93 /1	SCR 25.93 /I	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /l	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /1	SCR 25.9 3/1
	Beer having an alcoholic strength exceeding 8% but not exceeding 16%vol.:													
2203.0041	In immediate bottle made of PET or Plastic	l/bot.	SCR 25.93	SCR 25.93 /l	SCR 25.9 3/1									
2203.0042	In immediate container made of metal	1/can	SCR 25.93 /1	SCR 25.93	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93	SCR 25.93	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93	SCR 25.93 /I	SCR 25.93 /I	SCR 25.9 3/1
2203.0043	In immediate bottle made of glass	l/bot.	SCR 25.93	SCR 25.9 3/1										
2203.0049	In immediate container made of other materials	1	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /l	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /1	SCR 25.9 3/l
	Beer having an alcoholic strength exceeding 16% vol.:													
2203.0051	In immediate bottle made of PET or Plastic	l/bot.	SCR 25.93 /l	SCR 25.93 /l	SCR 25.93 /1	SCR 25.93 /I	SCR 25.93 /l	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /I	SCR 25.93 /l	SCR 25.93 /1	SCR 25.9 3/l
2203.0052	In immediate container made of metal	l/can	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /1	SCR 25.93 /l	SCR 25.93 /l	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /1	SCR 25.93 /I	SCR 25.93 /l	SCR 25.93 /1	SCR 25.9 3/1
2203.0053	In immediate bottle made of glass	l/bot.	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /l	SCR 25.93 /l	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /I	SCR 25.93 /I	SCR 25.9 3/l
2203.0059	In immediate container made of other materials	1	SCR 25.93 /l	SCR 25.93 /I	SCR 25.9 3/l									

HS Code	Description of	Unit						Rate	of Duty	,				
	Goods	Of	MF	CO		S	ADC F				Eu	ropean	Union	
		Qty.	N	ME	201	201	202	202	2022	201	201	202	202	2022
				SA	8	9	0	1		8	9	0	1	
				FT A										
	Stout having an													
	alcoholic strength not exceeding 8% vol.:													
2203.0061	In immediate		SCR											
	bottle made of PET or	l/bot.	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.23/1
2202.0072	Plastic		3/l	3/1	3/l	3/l	3/1	3/l	3/l	3/1	3/l	3/l	3/1	CCD
2203.0062	In immediate	l/can	SCR	SCR	SCR 31.2	SCR	SCR	SCR 31.2	SCR 31.2	SCR	SCR	SCR 31.2	SCR 31.2	SCR 31.23/l
	container made of metal	I/Can	31.2 3/I	31.2 3/I	3/1	31.2 3/l	31.2 3/I	3/1	3/1.2	31.2 3/l	31.2 3/l	3/l	3/1	31.23/1
2203.0063	In immediate		SCR											
2203.0003	bottle made of glass	l/bot.	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.23/1
			3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	
2203.0069	In immediate		SCR											
	container made of	1	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.23/1
	other materials		3/1	3/1	3/l	3/l	3/1	3/1	3/1	3/1	3/l	3/1	3/1	
	0. 1 . 1 . 1													
	Stouhavingn alcoholic strengthxceeding6 buntot													
2203.0071	In immediate		SCR											
	bottle made of PET or	l/bot.	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.23/1
	Plastic		3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	
2203.0072	In immediate		SCR											
	container made of	l/can	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.23/l
****	metal		3/l	3/l	3/l	3/1	3/1	3/l	3/l	3/l	3/l	3/l	3/1	a an
2203.0073	In immediate	1/1	SCR											
	bottle made of glass	l/bot.	31.2 3/l	31.2 3/I	31.2 3/l	31.2 3/l	31.2 3/I	31.2 3/l	31.2 3/l	31.2 3/l	31.2 3/l	31.2 3/l	31.2 3/I	31.23/1
2203.0079	In immediate		SCR											
2203.0077	container made of	1	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.23/1
	other materials	-	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	31.23/1
	Stout having an alcol strength exceeding 16%													
2203.0081	In immediate		SCR											
	bottle made of PET or	l/bot.	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.23/1
	Plastic		3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/l	3/1	3/1	
2203.0082	In immediate		SCR											
	container made of	l/can	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.23/1
2202 0002	metal		3/l	3/l	3/l	3/l	3/1	3/l	3/l	3/l	3/l	3/l	3/1	CCD
2203.0083	In immediate bottle made of glass	l/bot.	SCR 31.2	SCR 31.23/l										
	bottle made of glass	1/001.	3/1	3/1.2	3/1	3/1	3/1	3/1	3/1.2	3/1	3/1.2	3/l	3/1	31.23/1
2203.0089	In immediate		SCR											
	container made of	1	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.2	31.23/1
	other materials		3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	3/1	

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	Colu	Column	Column 5
		mn 3	4	
Tariff	Description of Excisable Goods	Taxa	Excise	Excise Levy
Item		ble	Tax Rate	
HS Code		Base		
	Ice cream and other edible ice,			
	whether or not containing cocoa.			
2105.0010	Popsicles having alcoholic strength	Kg.	46.45	Nil
	of 0.5% but not exceeding 15% volume			

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	Colu mn 3	Column 4	Column 5	
Tariff Item HS Code	Description of Excisable Goods	Taxa ble Base	Excise Tax Rate	Excise Levy	
22.03	Beer made from malt.			V-84	
	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	1	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	1/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	

		The state of the s	1	THE STATE OF THE S
	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	1/bot.	105.60	SCR2.00/bottle
2203.0059	In immediate container made of other materials	1	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	1	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	1/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", "2204.2912", "2204.2919", "2204.2911", "2204.2921", "2204.2929", "2204.3011", "2204.2922" "2204.3012", "2204.3019", "2204.3021", "2204.3022", "2204.3029" and entries relating thereto and substituting therefor the following —

Column 1	Column 2	Colu mn 3	Column 4	Column 5
Tariff	Description of Excisable Goods	Taxa	Excise	Excise Levy
Item		ble	Tax Rate	
HS Code		Base		
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	1/bot.	48.40	SCR1.00/bottle
2204.1030	In immediate containers made of glass	1/bot.	48.40	SCR2.00/bottle
2204.1090	In immediate bottles made of other materials	1	48.40	Nil
	- Other wine; grape must with fermentation prevented or arrested by			

	the addition of alcohol:			
	In containers holding 21 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	1	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	1	105.60	Nil
	In containers holding more than 21 but not more than 101:			
	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	1	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	1	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	1	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	1	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.:		AT ST WATER	
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	Colu mn 3	Column 4	Column 5
Tariff Item HS Code	Description of Excisable Goods	Taxa ble 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	1	48.40	Nil
	materials			
	Having an alcoholic strength			
	exceeding 16% vol. but not exceeding			
	30% vol.:			
2205.1021	In immediate bottles made of PET	1/bot.	105.60	SCR1.00/bottle
	or plastics			
2205.1022	In immediate containers made of	l/bot.	105.60	SCR2.00/bottle
	glass			
2205.1029	In immediate bottles made of other	1	105.60	Nil
	materials			
	- Other:			
	Having an alcoholic strength			
	exceeding 8% vol. but not exceeding			
	16% vol.:			
2205.9011	In immediate bottles made of PET	l/bot.	48.40	SCR1.00/bottle
	or plastics			
2205.9012	In immediate containers made of	1/bot.	48.40	SCR2.00/bottle
	glass			
2205.9019	In immediate bottles made of other	1	48.40	Nil
	materials			
	Having an alcoholic strength			
	exceeding 16% vol. but not exceeding			
	30% vol.:			
2205.9021	In immediate bottles made of PET	l/bot.	105.60	SCR1.00/bottle
	or plastics			
2205.9022	In immediate containers made of	l/bot.	105.60	SCR2.00/bottle
	glass			
2205.9029	In immediate bottles made of other	1	105.60	Nil
	materials			
			The state of the s	

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	I	26.95	Nil

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f) by repealing under Tariff Item "22.08" the HS Codes "2208.2010",
   "2208.2020",
                     "2208.2090",
                                      "2208.3010",
                                                        "2208.3020",
                                      "2208.4020",
                                                        "2208.4090",
   "2208.3090",
                     "2208.4010",
   "2208.5010",
                     "2208.5020",
                                      "2208.5090",
                                                        "2208.6010",
                                                        "2208.7012",
   "2208.6020",
                     "2208.6090",
                                      "2208.7011",
                     "2208.7021",
                                      "2208.7022",
                                                        "2208.7029",
   "2208.7019",
                     "2208.7032",
                                      "2208.7039",
                                                        "2208.9011",
   "2208.7031",
   "2208.9012",
                     "2208.9013",
                                      "2208.9019",
                                                        "2208.9021",
   "2208.9022", "2208.9023", "2208.9029" and the entries relating
   thereto and substituting therefor the following —
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Column 1	Column 2	Colu	Column	Column 5
Tariff Item HS Code	Description of Excisable Goods	mn 3 Taxa ble 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 - Whiskies:	1	224.40	Nil
	- Willskies.			
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	1	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 - Gin and Geneva:	1	158.40	Nil

2208.5010	In immediate bottles made of PET	l/bot.	268.40	SCR1.00/bottle
2200.5010	or plastics			
2208.5020	In immediate containers made of glass	l/bot.	268.40	SCR2.00/bottle
2208.5090	In immediate bottles made of other materials	1	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	1	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	I	79.20	Nil
	Having an alcoholic strength exceeding 30% vol.:			

2208.7031	In immediate bottles made of PET	l/bot.	158.40	SCR1.00/bottle
	or plastics			
2208.7032	In immediate containers made of glass		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		26.95	SCR2.00/bottle
2208.9019	In immediate bottles made of other materials	1	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	1	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	Colu	Column	Column 5
Tariff Item HS Code	Description of Excisable Goods	mn 3 Taxa ble 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.			
A COLUMN TO THE PROPERTY OF TH	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 Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500cc:	No.	75%	Nil

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