

S.I. 53 of 2018**EXCISE TAX ACT***(Cap 264)***Excise Tax (Amendment of Schedule 1 and 2)
(Amendment) Regulations, 2018**

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

1. These Regulations may be cited as the Excise Tax (Amendment of Schedule 1 and 2) (Amendment) Regulations, 2018.

Citation

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

Amendment of
S.I. 106 of 2009
as last amended
by S.I. 34 of 2018

(a) sub-paragraphs 2(d) and 2(e) and substituting therefor the following subparagraphs—

“(d) A passenger as part of their baggage of an amount not exceeding 4 litres in total which can include either of the following—

(i) 2 litres with an alcoholic volume exceeding 16% and 2 litres with an alcoholic volume of 16% or below; or

(ii) 4 litres with an alcoholic volume of 16% or below;

- (e) A visitor as part of their baggage of an amount not exceeding 4 litres in total which can include either of the following—
- (i) 2 litres with an alcoholic volume exceeding 16% and 2 litres with an alcoholic volume of 16% or below; or
 - (ii) 4 litres with an alcoholic volume of 16% or below”.
- (b) sub-paragraphs 3(c) and 3(d) and substituting therefor the following subparagraphs—
- “(c) A passenger as part of their baggage of an amount not exceeding 200 cigarettes, or 100 cigarillos or 50 cigars or 200 grams of any other tobacco products.
- (d) A visitor as part of their baggage of an amount not exceeding 200 cigarettes or 100 cigarillos or 50 cigars or 200 grams of any other tobacco products.”

MADE this 24th day of August, 2018.

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