

## S. I. 59 of 2018

## EXCISE TAX ACT

(Cap 264)

**Excise Tax (Amendment of Schedule 1) (Glass Bottle Levy) (No.2) 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) (Glass Levy) (No.2) Regulations, 2018 and shall come into operation on 1st October, 2018.

Citation

2. The Excise Tax (Amendment of Schedule 1) Regulations, 2018 are hereby amended as follows —

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

- (a) by repealing under Tariff Item “22.03” the HS Codes “2203.0013” and “2203.0023” 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
22.03	Beer made from malt.			
	--- Beer			
2203.0013	---- In immediate bottles made of glass	l/bot.	SCR20.98/1	SCR 2.00/bottle
	--- Stout			
2203.0023	---- In immediate containers made of glass	l/bot.	SCR15.15/1	SCR 2.00/bottle



- (b) by repealing under Tariff Item “22.04” the HS Codes “2204.1030”, “2204.2112”, “2204.2122”, “2204.2212”, “2204.2222”, “2204.2912”, “2204.2922”, “2204.3012”, “2204.3022” 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
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
	- Sparkling wine			
2204.1030	--- In immediate bottle made of glass	l/bot.	SCR44/l	SCR 2.00/bottle
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :			
	-- In containers holding 2 l or less			
	--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2204.2112	---- In immediate bottles made of glass	l/bot.	SCR44/l	SCR 2.00/bottle
	--- Having an alcoholic strength exceeding 16% vol.			
2204.2122	---- In immediate bottles made of glass	l/bot.	SCR96/l	SCR 2.00/bottle
	-- In containers holding more than 2 l but not more than 10 l			
	--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2204.2212	---- In immediate bottles made of glass	l/bot.	SCR44/l	SCR 2.00/bottle
	--- Having an alcoholic strength exceeding 16% vol.			



2204.2222	---- In immediate bottles made of glass	l/bot.	SCR96/1	SCR 2.00/bottle
	-- Other			
	--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2204.2912	---- In immediate bottles made of glass	l/bot.	SCR44/1	SCR 2.00/bottle
	--- Having an alcoholic strength exceeding 16% vol.			
2204.2922	---- In immediate bottles made of glass	l/bot.	SCR96/1	SCR 2.00/bottle
	- Other grape must			
	--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.			
2204.3012	---- In immediate bottles made of glass	l/bot.	SCR44/1	SCR 2.00/bottle
	--- Having an alcoholic strength exceeding 16% vol.			
2204.3022	---- In immediate bottles made of glass	l/bot.	SCR96/1	SCR 2.00/bottle

- (c) by repealing under Tariff Item "22.05" the HS Codes "2205.1012", "2205.1022", "2205.9012", "2205.9022" 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 2 l or less			
	--- Having an alcoholic strength exceeding 8% vol. but not exceeding 16% vol.			



2205.1012	---- In immediate bottles made of glass	l/bot.	SCR44/1	SCR 2.00/bottle
	--- Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.			
2205.1022	---- In immediate bottles made of glass	l/bot.	SCR96/1	SCR 2.00/bottle
	- Other			
	--- Having an alcoholic strength exceeding 8% vol. but not exceeding 16% vol.			
2205.9012	---- In immediate bottles made of glass	l/bot.	SCR44/1	SCR 2.00/bottle
	--- Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.			
2205.9022	---- In immediate bottles made of glass	l/bot.	SCR96/1	SCR 2.00/bottle

(d) by repealing under Tariff Items "22.06" the HS Codes "2206.0030" 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
22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
2206.0030	--- In immediate bottle made of glass	l/bot.	SCR24.50/1	SCR 2.00/bottle



- (e) by repealing under Tariff Items “22.08” the HS Codes “2208.2020”, “2208.3020”, “2208.4020”, “2208.5020”, “2208.6020”, “2208.7012”, “2208.7022”, “2208.7032”, “2208.9013”, “2208.9023” 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	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.</b>			
	- Spirits obtained by distilling grape wine or grape marc			
2208.2020	--- In immediate bottles made of glass - Whiskies	l/bot.	SCR 204/l	SCR 2.00/bottle
2208.3020	--- In immediate bottles made of glass - Rum and other spirits-obtained by distilling fermented sugar-cane products	l/bot.	SCR 244/l	SCR 2.00/bottle
2208.4020	--- In immediate bottles made of glass - Gin and Geneva	l/bot.	SCR 144/l	SCR 2.00/bottle
2208.5020	--- In immediate bottles made of glass - Vodka	l/bot.	SCR 244/l	SCR 2.00/bottle
2208.6020	--- In immediate bottles made of glass - Liqueurs and cordials	l/bot.	SCR 144/l	SCR 2.00/bottle



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
	--- Having an alcoholic strength by volume not exceeding 16%vol.			
2208.7012	---- In immediate bottles made of glass	l/bot.	SCR 60/l	SCR 2.00/bottle
	--- Having an alcoholic strength exceeding 16% vol. but not exceeding 30%vol.			
2208.7022	---- In immediate bottles made of glass	l/bot.	SCR 72/l	SCR 2.00/bottle
	--- Having an alcoholic strength exceeding 30%vol.			
2208.7032	---- In immediate bottles made of glass	l/bot.	SCR 144/l	SCR 2.00/bottle
	--- Alcopops having alcohol strength exceeding 0.5% but not exceeding 16% volume.			
2208.9013	---- In immediate bottles made of glass	l/bot.	SCR24.50/l	SCR 2.00/bottle
	--- Other			
2208.9023	---- In immediate bottles made of glass	l/bot.	SCR 244/l	SCR 2.00/bottle

(f) by inserting after Tariff Item "27.11" and the HS Codes and entries thereunder, the following Tariff Item and HS Codes —

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
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.			
	- Other			
	--- Glass bottles			
7010.9011	---- Glass bottles, used for the bottling of alcoholic beverages	No.	Nil	SCR 2.00/bottle



3. Notwithstanding Regulation 2, the producers who currently have a scheme approved by the Ministry responsible for the Environment for the collection and recycling of glass bottles which are being used for bottling of alcoholic beverages, shall be exempted from payment of Excise Levy on glass bottles under these Regulations.

Exemption of  
Excise Levy in  
certain cases

**MADE this 27th day of September 2018.**

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

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