S.I. 9 of 2011

EXCISE TAX ACT

(Act 25 of 2009)

Excise Tax (Amendment of Schedule 2) Regulations, 2011

In exercise of the powers conferred by section 22 of the Trades Tax Act, the Vice-President and the Minister of Finance and Trade makes the following Regulations—

1. These Regulations may be cited as the Excise Tax (Schedule 2) (Amendment) Regulations, 2011 and shall be deemed to have come into operation on 1st July, 2010.

Citation

2. The Excise Tax (Amendment of Schedules 1 and 2) Regulations, 2009 are amended in schedule 2 by adding the following items immediately after item 3—

Amendment of Act 25 of 2009 as last amended by S.I. 106 of 2009

"4. Locally manufactured alcoholic beverages purchased by:

Any person recognised under the provisions of the Privileges and Immunities (Diplomatic, Consular and International Organisations) Act (Cap 181).

5. Locally manufactured cigarettes containing tobacco purchased by:

Any person recognised under the provisions of the Privileges and Immunities (Diplomatic, Consular and International Organisations) Act (Cap 181)."

MADE this 31st day of January, 2011...

DANNY FAURE
VICE-PRESIDENT
AND
MINISTER OF FINANCE AND TRADE