

S.I. 2017 No.

Excise Tax Act  
Act 2015-32

**EXCISE TAX (AMENDMENT) (NO. ) REGULATIONS, 2017**

The Minister, in exercise of the powers conferred on him by section 34 of the *Excise Tax Act*, makes the following Regulations:

1. These Regulations may be cited as the *Excise Tax (Amendment) (No. ) Regulations, 2017*.
2. *The Excise Tax Regulations (S.I. 2016 No. 23) in these Regulations referred to as the principal Regulations are amended in regulation 31 by*
  - (a) *deleting paragraph (d) and substituting the following:*

“(d) coconut water under tariff heading number 22.01;” and
  - (b) *inserting immediately after paragraph (d) the following:*
    - (e) evaporated milk under tariff heading number 04.02;
    - (f) natural fruit juice under tariff heading number 20.09;
    - (g) plain milk under tariff heading number 04.01; and
    - (h) goods of any kind that are exempt from tax under any other enactment.”.
3. *The Second Schedule to the principal Regulations is amended by inserting therein in the appropriate numerical order the tariff heading*

*numbers, description of goods and rates of taxes, opposite thereto, as set out in the Schedule to these Regulations.*

## SCHEDULE

(Regulation 3)

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
“ 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter	
2009.11.10.200	Concentrated, sweetened	10%
2009.11.20.200	Other, sweetened	10%
2009.12.10.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.12.20.200	Other, in packages put up for retail sale, sweetened	10%
2009.12.30.200	Concentrated, not frozen, sweetened	10%
2009.12.90.200	Other, sweetened	10%
2009.19.10.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.19.20.200	Other, in packages put up for retail sale, sweetened	10%
2009.19.90.200	Other, sweetened	10%
2009.21.10.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.21.20.200	Other, in packages put up for retail sale, sweetened	10%
2009.21.30.200	Concentrated, sweetened	10%
2009.21.90.200	Other, sweetened	10%
2009.29.10.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.29.20.200	Other, in packages put up for retail sale, sweetened	10%
2009.29.90.200	Other, sweetened	10%
2009.31.10.200	Lime juice, sweetened	10%
2009.31.11.200	Concentrated, sweetened	10%
2009.31.12.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.31.13.200	Other, in packages put up for retail sale, sweetened	10%
2009.31.19.200	Other, sweetened	10%
2009.31.21.200	For infant use, in packages put up for retail sale, sweetened	10%

## Schedule - (Cont'd)

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
2009.31.22.200	Other, in packages put up for retail sale, sweetened	10%
2009.31.29.200	Other, sweetened	10%
2009.39.11.200	Concentrated, sweetened	10%
2009.39.12.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.39.13.200	Other, in packages put up for retail sale, sweetened	10%
2009.39.19.200	Other, sweetened	10%
2009.39.21.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.39.22.200	Other, in packages put up for retail sale, sweetened	10%
2009.39.29.200	Other, sweetened	10%
2009.41.10.200	Concentrated, not in retail packages, sweetened	10%
2009.41.11.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.41.12.200	Other, in packages put up for retail sale, sweetened	10%
2009.41.19.200	Other, sweetened	10%
2009.49.10.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.49.11.200	Other, in packages put up for retail sale, sweetened	10%
2009.49.19.200	Other, sweetened	10%
2009.50.10.200	Concentrated, not in retail packages, sweetened	10%
2009.50.20.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.50.90.200	Other, sweetened	10%
2009.61.10.200	Concentrated grape juice, sweetened	10%
2009.61.11.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.61.12.200	Other, in packages put up for retail sale, sweetened	10%
2009.61.19.200	Other, sweetened	10%
2009.61.20.200	Grape must, sweetened	10%

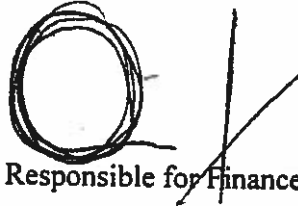
## Schedule - (Cont'd)

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
2009.69.10.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.69.11.200	Other, in packages put up for retail sale, sweetened	10%
2009.69.19.200	Other, sweetened	10%
2009.69.20.200	Grape must, sweetened	10%
2009.71.10.200	Concentrated, not in retail packages, sweetened	10%
2009.71.11.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.71.12.200	Other, in packages put up for retail sale, sweetened	10%
2009.71.19.200	Other, sweetened	10%
2009.79.10.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.79.11.200	Other, in packages put up for retail sale, sweetened	10%
2009.79.19.200	Other, sweetened	10%
2009.80.11.200	Concentrated, not in retail packages, sweetened	10%
2009.80.12.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.80.13.200	Other, in packages put up for retail sale, sweetened	10%
2009.80.19.200	Other, sweetened	10%
2009.80.21.200	Concentrated, not in retail packages, sweetened	10%
2009.80.22.200	For infant use, in packages put up for retail sale, sweetened	10%
2009.80.23.200	Other, in packages put up for retail sale, sweetened	10%
2009.80.29.200	Other, sweetened	10%
2009.80.30.200	Preparation of the juice of any other single fruit or vegetable for infant use, put up for retail sale, sweetened	10%
2009.80.90.200	Other, sweetened	10%
2009.90.10.200	Preparation of grapefruit and orange juices for infant use, put up for retail sale, sweetened	10%
2009.90.20.200	Other mixtures of grapefruit and orange juices, sweetened	10%

## Schedule - (Concl'd)

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
2009.90.30.200	Preparation of pineapple based juices for infant use, put up for retail sale, sweetened	10%
2009.90.40.200	Other pineapple based juices, sweetened	10%
2009.90.50.200	Preparation of other mixtures of juices for infant use, put up for retail sale, sweetened	10%
2009.90.90.200	Other, sweetened	10%
21.06	Food preparations not elsewhere specified or included	
2106.90.10	Mauby Syrup	10%
2106.90.20	Other flavoured or coloured sugar syrups	10%
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	10%
2202.10.10	Aerated beverages	10%
2202.10.90	Other	10%
2202.90.00	Other	10%
2202.90.10	Beverages containing cocoa	10%
2202.90.20	Malt beverages	10%

Made by the Minister this 29<sup>th</sup> day of NOVEMBER, 2017.

A handwritten signature consisting of a large, circular scribble followed by a vertical line and a diagonal stroke.

Minister Responsible for Finance

