

S.I. 2017 No. 77

Excise Tax Act  
Act 2015-32

**EXCISE TAX (AMENDMENT) (NO. 3) 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. 3) 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, commodities 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%

*Schedule - (Cont'd)*

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
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%
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%

*Schedule - (Cont'd)*

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
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%
2009.69.10.200	For infant use, in packages put up for retail sale, sweetened	10%

*Schedule - (Cont'd)*

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
2009.69.11.200	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%

*Schedule - (Cont'd)*

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
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%
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%

*Schedule - (Concl'd)*

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
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 29th day of November, 2017.

**CHRISTOPHER SINCKLER**  
Minister Responsible for Finance