

S.I. 2015 No. 55

Excise Tax Act

CAP. 69

EXCISE TAX (RATE OF TAX) ORDER, 2015

The Minister, in exercise of the powers conferred on him by section 3(3) of the *Excise Tax Act*, makes the following Order:

1. This Order may be cited as the *Excise Tax (Rate of Tax) Order, 2015*.
2. The *First Schedule* to the *Excise Tax Act*, Cap. 69 is amended by
 - (a) deleting tariff heading numbers “ 24.02 to 2403.90” and all the words appearing opposite thereto under the headings “DESCRIPTION OF GOODS” and “ RATE OF TAX” respectively; and
 - (b) inserting therein in appropriate numerical order the tariff heading numbers, and the commodities and rates of tax, opposite thereto, as set out in the *Schedule* to this Order.
3. The amendment referred to in paragraph 2, shall be deemed to have come into operation on the 1st day of September, 2013 and shall expire on the 31st day of March, 2016.

SCHEDULE

(Paragraph 2)

TARIFF HEADING NO	DESCRIPTION OF GOODS	RATE OF TAX
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes	
2402.10	Cigars, cheroots and cigarillos containing tobacco	\$100.00 per kilogram
2402.20	Cigarettes containing tobacco	\$1.18 per 5
2402.90	Other	\$1.18 per 5
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	\$12.50 per kilogram
2403.91.00	"homogenised" or "reconstituted" tobacco	\$12.50 per kilogram
2403.99.10	Snuff	\$58.75 per kilogram
2403.99.90	Other	\$58.75 per kilogram

Made by the Minister this 7th day of July, 2015.

CHRISTOPHER SINCKLER
Minister Responsible for Finance