L.N. 94 of 1992

EXCISE DUTY (CROWN CORKS AND NON-ALCOHOLIC CONCENTRATES) ORDINANCE (CAP. 166)

Non-alcoholic Beverages (Exclusion of Fruit Juices, Fruit Nectars and Low-Calorie Fruit Nectars) Regulations, 1992

IN exercise of the powers conferred by section 37 of the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, the Minister of Finance has made the following regulations:—

Citation.

1. These regulations may be cited as the Non-alcoholic Beverages (Exclusion of Fruit Juices, Fruit Nectars and Low-Calorie Fruit Nectars) Regulations, 1992.

Interpretation.

2. In these regulations —

"concentrated fruit juice" means fruit juice which has been concentrated by the removal of part of its water content, but does not include dried fruit juice;

"fruit juice" means the fermentable but unfermented juice which is obtained from fruit by a mechanical process and which has the characteristic colour, flavour and taste of the fruit from which it is obtained, and includes the product obtained by the addition of water to a concentrated fruit juice in a quantity not exceeding that contained in similar non-concentrated juices of normal composition and which has the organoleptic and analytical characteristics of the fruit juice obtained by a mechanical process as aforesaid;

"fruit nectar" means the fermentable but unfermented product which is obtained by adding sugar or water and sugar to fruit juice, concentrated fruit juice, fruit purée, concentrated fruit purée or an admixture of these products, so however that not less than forty per cent by weight of the product is obtained from fruit and the added sugar content, calculated as dry matter, does not exceed twenty per cent by weight of the finished product;

"fruit purée" means the fermentable but unfermented product obtained by crushing and straining the entire edible part of whole or peeled fruit;

"low-calorie fruit nectar" means the fermentable but unfermented product which is obtained by adding approved artificial sweeteners or water and approved artificial sweeteners to fruit juice, concentrated fruit juice, fruit purée, concentrated fruit purée or to an admixture of these products, so however that not less than forty per cent by weight of the product is obtained from fruit and the added approved artificial sweeteners content, calculated as dry matter, does not exceed, in the case of acesulfame, 350 milligrams per litre, and in the case of other approved artificial

sweeteners, such levels as may be prescribed from time to time, under regulations published under the Food, Drugs and Drinking Water Act: provided that no such product is specifically intended for, or advertised as suitable for, infants and young children.

Cap. 231.

Exclusion clause. Cap. 166.

3. Fruit juices, fruit nectars and low-calorie fruit nectars are hereby excluded from the expression "non-alcoholic beverages" contained in section 2 of the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance.

Repeal of L.N. 3 of 1980.

4. The Non-alcoholic Beverages (Exclusion of Fruit Juices and Fruit Nectars) Regulations, 1980, are hereby repealed.

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