

L.N. 437 of 2013**EXCISE DUTY ACT
(CAP. 382)****Excise Duty Act (Amendment of Sixth Schedule)
Regulations, 2013**

IN exercise of the powers conferred by article 13 of the Excise Duty Act, the Minister for Finance has made the following regulations:-

Citation and coming into force.

Cap. 382.

1. (1) The title of these regulations is the Excise Duty Act (Amendment of Sixth Schedule) Regulations, 2013, and these regulations shall be read and construed as one with the Sixth Schedule to the Excise Duty Act, hereinafter referred to as "the Sixth Schedule".

(2) The provisions of paragraph (b) and of sub-paragraphs (i), (ii) and (iii) of paragraph (c) of regulation 3 shall come into force on such date as the Minister responsible for Customs may, by notice in the Gazette, establish.

Amends Part B of the Sixth Schedule to the principal Act.

2. In sub-regulation (3) of regulation 12 of Part B - Alcohol and Alcoholic Beverages Regulations - of the Sixth Schedule to the principal regulations, for the words "shall be issued by the Commissioner free of charge", there shall be substituted the words "shall be issued by the Commissioner against payment, as may be prescribed under the Act".

Amends Part C of the Sixth Schedule to the principal Act.

3. Part C - Manufactured Tobacco Regulations - of the Sixth Schedule to the principal regulations shall be amended as follows:

(a) regulation 2 thereof shall be amended as follows:

(i) the definition "other smoking tobacco" shall be substituted by the following:

" "other smoking tobacco" and "hand rolling tobacco" have the same meaning assigned to them in the Third Schedule to this Act;"

(ii) in the definition "packet", for the words "tin or other container", there shall be substituted the words "tin, pouch or other container";

(b) regulation 5 thereof shall be amended as follows:

(i) the marginal note thereof shall be substituted by the following:

"Cigarettes or tobacco sealed with a band.";

(ii) in sub-regulation (1) thereof, for the words "dispose of any cigarettes", there shall be substituted the words "dispose of any cigarettes, hand rolling tobacco or other smoking tobacco";

(iii) in sub-regulation (2) thereof, for the words "or sell any cigarettes", there shall be substituted the words "or sell any cigarettes, hand rolling tobacco or other smoking tobacco";

(iv) in sub-regulation (3) thereof, for the words "any locally manufactured cigarettes", there shall be substituted the words "any locally manufactured cigarettes, hand rolling tobacco or other smoking tobacco";

(c) regulation 6 thereof shall be amended as follows:

(i) the marginal note thereof shall be substituted by the following:

"Cigarettes or tobacco to be sealed with a band.";

(ii) in sub-regulation (1) thereof, for the words "No cigarettes shall be offered", there shall be substituted the words "No cigarettes, hand rolling tobacco or other smoking tobacco shall be offered";

(iii) in the proviso to sub-regulation (1) thereof, for the words "containing not less than 20 cigarettes.", there shall be substituted the words "containing not less than 20 cigarettes:", and immediately thereafter there shall be added the following new proviso:

"Provided further that with regards to hand rolling tobacco or other smoking tobacco to be sold to persons travelling to the European Union by air or by sea, the tax band can be affixed on the container which contains the tobacco packets.";

(iv) sub-regulation (2) shall be substituted by the following:

"(2) Such bands or stamps shall be issued by the Commissioner against payment, as may be prescribed under the Act, on application by the authorised warehouse keeper of cigarettes, hand rolling tobacco or other smoking tobacco.";

(d) in regulation 7 thereof, for the words "Any quantity of cigarettes found", there shall be substituted the words "Any quantity of cigarettes or tobacco found";

(e) in regulation 8 thereof, for the words "Excise duty on cigarettes is due", there shall be substituted the words "Excise duty on cigarettes and tobacco is due"; and

(f) in regulation 9 thereof, for the words "When payment of excise duty is effected", there shall be substituted the words "When payment of excise duty on cigarettes is effected".

