L.N. 78 of 1981

EXCISE DUTY (CROWN CORKS AND NON-ALCOHOLIC CONCENTRATES) ORDINANCE, 1961

(ORDINANCE NO. XXI OF 1961)

Non-alcoholic Beverages (Exclusion of Tomato Juices) Regulations, 1981

IN exercise of the powers conferred by section 34 of the Excise Duty (Crown Corks and Non-Alcoholic Concentrates) Ordinance, 1961, the Minister of Finance, Customs and People's Financial Investments has made the following regulations:—

Citation.

1. These regulations may be cited as the Non-alcoholic Beverages (Exclusion of Tomato Juices) Regulations, 1981.

Interpretation.

2. In these regulations —

"tomato juice" means the unconcentrated liquid which is extracted from mature tomatoes of red or reddish varieties and strained free from skins, seeds and other coarse or hard substances, but carries finely divided insoluble solids from the flesh of the tomato and which may be homogenized and seasoned with salt (sodium chloride), so however that the product contains no less than four per cent but less than eight per cent by weight of natural tomato solids calculated as dry matter.

Exclusion clause.

3. Tomato juices are hereby excluded from the expression "non-alcoholic beverages" contained in section 2 of the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961.

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